

GOV
DOC
CA2
BC
FC
P721
1980:v.1

UNIVERSITY OF ALBERTA LIBRARY



0 0003 9619 317



Province of British Columbia

GOV PUB

public accounts

1979-80

VOLUME I — FINANCIAL STATEMENTS

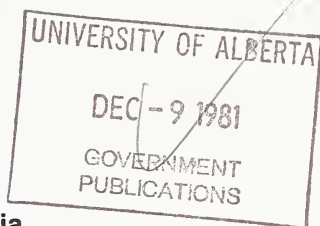
Ministry of Finance



EX LIBRIS
UNIVERSITATIS
ALBERTÆNSIS



Province of British Columbia



Public Accounts of British Columbia

For the fiscal year ended March 31
1980

VOLUME I—FINANCIAL STATEMENTS

HON. HUGH A. CURTIS

Minister of Finance

British Columbia Cataloguing in Publication Data

British Columbia. Ministry of Finance.

Public accounts of British Columbia. --
1977/1978-

Annual.

Continues: British Columbia. Ministry of
Finance. Public accounts. ISSN 0382-2001.

Report year ends March 31.

Vols. for 1978/1979- issued in
2 v.: v. 1. Financial statements -- v. 2.
Schedules of payments.

ISSN 0382-2001 = Public accounts of British
Columbia.

1. Finance, Public - British Columbia -
Accounting. I. Title.

HJ13.B75

354.711'007231'05

Available to the General Public from:

QUEEN'S PRINTER

563 Superior Street

Victoria, B.C.

V8V 4R6

PRICE

Volume I \$9.50

Volume II \$6.75

*The Honourable HENRY P. BELL-IRVING, D.S.O., O.B.E., E.D.,
Lieutenant Governor of the Province of British Columbia.*

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1980.

HUGH A. CURTIS
Minister of Finance

*Ministry of Finance,
Victoria, B.C.
September 30, 1980*

September 30, 1980
VICTORIA, B.C.

The Honourable Hugh A. Curtis
Minister of Finance

SIR: I have the honour to submit herewith the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1980.

Respectfully submitted,

K. M. LIGHTBODY, C.A.
Acting Comptroller General

PROVINCE OF BRITISH COLUMBIA

ORDER OF PUBLIC ACCOUNTS

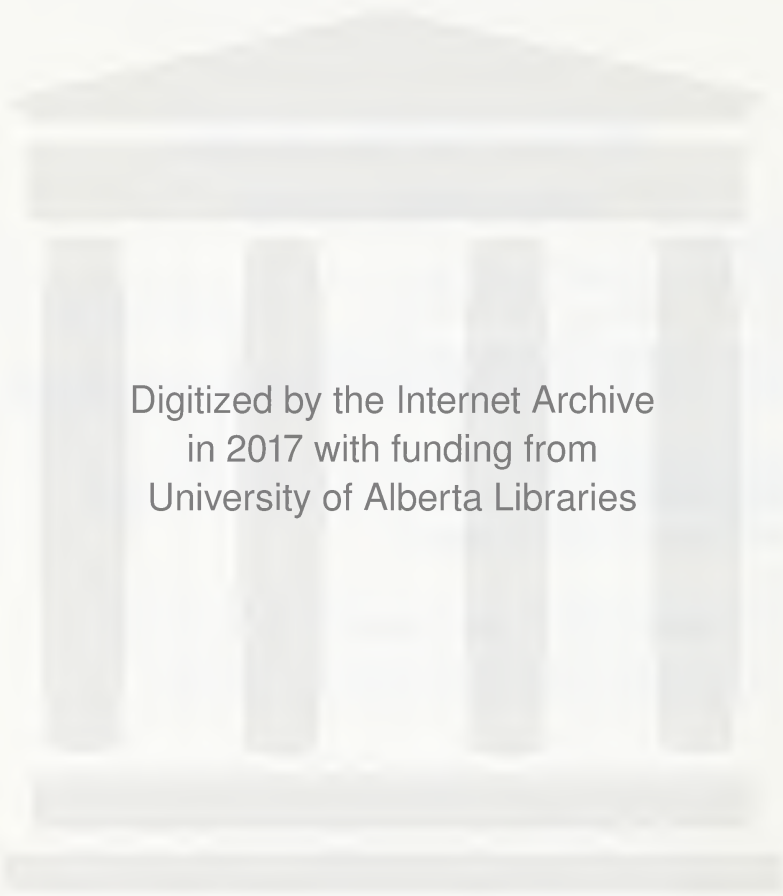
Volume 1

	Section
Main financial statements of the Province	A
Schedules to statement of assets and liabilities	B
Schedules to General Fund revenue and expenditure	C
Details of budgetary, nonbudgetary, and revenue surplus expenditure, and Special Purpose Fund transactions	D
Securities deposited with the Government pursuant to various Acts	E
Financial statements of Crown corporations and other Government agencies	F
Index to details of revenue and expenditure	G

Volume 2

Detailed schedules of salaries, wages, travel expenses and other payments.

(Tables of contents are provided at the beginning of each section.)



Digitized by the Internet Archive
in 2017 with funding from
University of Alberta Libraries

MAIN FINANCIAL STATEMENTS OF THE PROVINCE

CONTENTS

	Page
Statement of assets and liabilities	A 2
Statement of revenues and expenditures	A 5
Summary of General Fund revenues	A 6
Summary of General Fund expenditures	A 7
Statement of net receipts and payments (combined funds)	A 8
Notes to financial statements	A 9
Report of the Auditor General	A 15

SUPPLEMENTARY STATEMENTS

Statement of consolidated revenue by major sources for the six fiscal years 1975 through 1980	A 17
Statement of consolidated expenditure by major functions for the six fiscal years 1975 through 1980	A 18
Statement of expenditures by standard objects of expenditure classification	A 20

STATEMENT OF ASSETS AND

ASSETS

	1980	1979	Net increase or (decrease) during 1979/80
	\$	\$	\$
General Fund			
Cash and temporary investments	788,151,503	654,408,844	133,742,659
Accounts receivable from other governments and agencies	33,710,053	33,064,843	645,210
Working capital advances	11,626,693	11,513,193	113,500
	<u>833,488,249</u>	<u>698,986,880</u>	<u>134,501,369</u>
Other recorded assets—			
Taxes and other accounts receivable	151,403,989	122,012,390	29,391,599
Loans and other advances	74,086,619	52,934,034	21,152,585
Investment in, and advances to, Crown corporations	237,172,194	393,361,531	(156,189,337)
Investments, other	45,306,242	151,718,489	(106,412,247)
Fixed assets	<u>2,601,850,257</u>	<u>2,335,606,211</u>	<u>266,244,046</u>
	<u>3,109,819,301</u>	<u>3,055,632,655</u>	<u>54,186,646</u>
	<u>3,943,307,550</u>	<u>3,754,619,535</u>	<u>188,688,015</u>
Special Purpose Funds			
Cash and Investments	591,600,721	294,609,342	296,991,379
Other assets	353,687,636	374,153,795	(20,466,159)
	<u>945,288,357</u>	<u>668,763,137</u>	<u>276,525,220</u>
Superannuation Funds			
Cash and Investments	825,196,019	689,550,666	135,645,353
Trust Funds			
Cash and Investments	<u>1,015,145,292</u>	<u>841,275,680</u>	<u>173,869,612</u>
	<u>6,728,937,218</u>	<u>5,954,209,018</u>	<u>774,728,200</u>

Notes:

The notes on pages A 9 to 13 are an integral part of these financial statements. Detailed schedules of the Asset and Liability accounts can be found in Section B.

LIABILITIES AS AT MARCH 31, 1980

LIABILITIES			
	1980	1979	Net increase or (decrease) during 1979/80
	\$	\$	\$
General Fund			
Outstanding cheques.....	107,692,756	138,459,407	(30,766,651)
Accounts payable.....	149,334,494	164,300,462	(14,965,968)
Other current liabilities.....	31,724,343	39,617,154	(7,892,811)
	<u>288,751,593</u>	<u>342,377,023</u>	<u>(53,625,430)</u>
Unmatured debt.....	235,347,790	261,447,790	(26,100,000)
Excess of assets over liabilities—			
Revenue surplus			
Surplus, April 1, 1976, to date.....	544,736,656	356,609,857	188,126,799
Deficit at March 31, 1976, funded.....	(235,347,790)	(261,447,790)	26,100,000
Net revenue surplus.....	309,388,866	95,162,067	214,226,799
Capital surplus.....	3,109,819,301	3,055,632,655	54,186,646
	<u>3,419,208,167</u>	<u>3,150,794,722</u>	<u>268,413,445</u>
	<u>3,943,307,550</u>	<u>3,754,619,535</u>	<u>188,688,015</u>
Special Purpose Funds			
Fixed capital funds—			
Capital accounts.....	90,000,000	90,000,000	—
Current accounts.....	8,824,798	9,300,946	(476,148)
Other funds.....	839,619,901	563,043,988	276,575,913
Miscellaneous statutory accounts.....	6,843,658	6,418,203	425,455
	<u>945,288,357</u>	<u>668,763,137</u>	<u>276,525,220</u>
Superannuation Funds			
Public Service.....	823,384,647	687,917,655	135,466,992
Members of the Legislative Assembly.....	1,811,372	1,633,011	178,361
	<u>825,196,019</u>	<u>689,550,666</u>	<u>135,645,353</u>
Trust Funds			
Miscellaneous trust accounts.....	1,015,145,292	841,275,680	173,869,612
	<u>6,728,937,218</u>	<u>5,954,209,018</u>	<u>774,728,200</u>
Guaranteed Debt			
Debt of municipalities, other local governments and Crown agencies, etc., guaranteed by the Province (net).....	<u>7,295,160,838</u>	<u>6,645,614,186</u>	

K. M. LIGHTBODY, C.A.
Acting Comptroller General

STATEMENT OF REVENUES AND EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1980

GENERAL FUND

	1980 \$	1979 \$
Budgetary Transactions		
Revenue	5,495,333,558	4,566,426,231
Expenditure	4,864,425,923	4,323,680,656
Budgetary surplus	<u>630,907,635</u>	<u>242,745,575</u>
Nonbudgetary Transactions (current)		
Revenue	20,110,368	2,500,000
Expenditure	243,700,011	31,500,000
Net expenditure	<u>(223,589,643)</u>	<u>(29,000,000)</u>
	407,317,992	213,745,575
Revenue Surplus Account Appropriations		
Expenditure	219,191,193	73,754,426
Net increase in revenue surplus for the year	188,126,799	139,991,149
Balance, Revenue Surplus Account, April 1, 1976, to date¹		
Beginning of year	356,609,857	216,618,708
End of year	<u>544,736,656</u>	<u>356,609,857</u>

SPECIAL PURPOSE FUNDS

Revenue		
Transfers from General Fund	394,710,214	140,087,418
Interest on investments and loans	62,220,254	43,485,013
Other receipts	27,789,427	31,379,022
	<u>484,719,895</u>	<u>214,951,453</u>
Expenditure		
Transfers to General Fund	2,324,256	—
Grants	182,459,583	162,171,614
Administration and other expenditure	23,410,836	20,845,865
	<u>208,194,675</u>	<u>183,017,479</u>
Net increase in funds	276,525,220	31,933,974
Balance of Funds		
Beginning of year	668,763,137	636,829,163
End of year	<u>945,288,357</u>	<u>668,763,137</u>

SUPERANNUATION FUNDS

Revenue		
Contributions and other receipts	52,797,963	48,226,211
Government contributions—transfers from General Fund	52,938,921	49,600,135
Interest on investments	64,106,906	45,799,758
	<u>169,843,790</u>	<u>143,626,104</u>
Expenditure		
Superannuation allowances	34,198,437	27,953,683
Net increase in funds	135,645,353	115,672,421
Balance of Funds		
Beginning of year	689,550,666	573,878,245
End of year	<u>825,196,019</u>	<u>689,550,666</u>

¹ The Revenue Surplus Account does not include the balance of the deficit at March 31, 1976, of \$235,347,790 funded pursuant to the *British Columbia Deficit Repayment Act*.

For further particulars re this summary see:

General Fund—A 6 and A 7.

Special purpose funds—B 11.

Superannuation funds—B 14.

SUMMARY OF GENERAL FUND REVENUES FOR THE FISCAL YEAR ENDED MARCH 31, 1980¹

Estimated, 1980		1980	1979
\$	Budgetary Revenue	\$	\$
2,478,000,000	Taxation	2,673,868,887	2,536,189,121
618,500,000	Natural resources	1,298,036,393	721,217,660
263,450,000	Other revenue	303,081,693	261,667,887
235,000,000	Contributions from Government enterprises	244,310,996	229,237,507
972,500,000	Contributions from other governments	976,035,589	818,114,056
<u>4,567,450,000</u>	Total budgetary revenue	<u>5,495,333,558</u>	<u>4,566,426,231</u>
	Nonbudgetary Revenue		
	Sale of assets of Surrey Farm Products Ltd. (formerly Panco Poultry Ltd.)	14,800,000	—
	Recovery of unearned premium reserve from I.C.B.C.	2,810,368	—
	Recovery of advance to B.C. Assessment Authority	2,500,000	—
	Recovery of advance to B.C. Harbours Board	—	2,500,000
	Total nonbudgetary revenue	<u>20,110,368</u>	<u>2,500,000</u>
	Combined General Fund Revenues	<u>5,515,443,926</u>	<u>4,568,926,231</u>

¹ Details of revenue are shown on pages C 2 and C 3.

SUMMARY OF GENERAL FUND EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1980¹

Estimated, 1980		1980	1979
\$	Budgetary Expenditure	\$	\$
4,662,005	Legislation	4,662,310	6,063,285
2,540,605	Auditor General	1,802,699	1,265,328
300,000	Ombudsman	277,676	—
726,434	Executive Council	769,794	752,687
55,233,146	Ministry of Agriculture	54,689,206	35,099,263
196,567,060	Ministry of Attorney General	213,838,040	186,885,973
12,705,303	Ministry of Consumer and Corporate Affairs	12,942,065	11,443,832
1,658,427	Ministry of Deregulation	1,584,077	4,215,030
35,951,724	Ministry of Economic Development	38,664,551	32,238,762
1,120,957,317	Ministry of Education, Science and Technology	1,129,438,650	1,041,493,189
13,232,479	Ministry of Energy, Mines and Petroleum Resources	15,024,002	11,676,030
60,650,255	Ministry of Environment	71,192,930	65,705,626
105,586,275	Ministry of Finance	129,489,723	84,783,245
124,815,808	Ministry of Forests	151,839,627	130,720,944
1,213,426,762	Ministry of Health	1,328,654,856	1,142,440,220
648,496,721	Ministry of Human Resources	648,847,575	582,660,113
52,477,698	Ministry of Labour	51,018,846	42,610,713
65,359,038	Ministry of Lands, Parks and Housing	65,449,881	68,974,115
237,979,454	Ministry of Municipal Affairs	221,365,723	203,711,078
178,861,333	Ministry of Provincial Secretary and Government Services	179,068,174	159,823,714
12,605,289	Ministry of Tourism and Small Business Development	12,201,007	10,285,149
422,656,867	Ministry of Transportation, Communications and Highways	531,401,068	500,832,360
—	Ministry of Intergovernmental Relations	137,719	—
—	Ministry of Universities, Science and Communications	65,724	—
<u>4,567,450,000</u>	Total budgetary expenditure	<u>4,864,425,923</u>	<u>4,323,680,656</u>
Nonbudgetary Expenditure Charged to Current Revenue			
Special purpose funds—			
	Advances to a fund	200,000,000	
Crown corporations—			
	Advances	7,126,000	11,500,000
	Grants	9,200,000	20,000,000
		16,326,000	31,500,000
	Other	27,374,011	—
		243,700,011	31,500,000
Charged to Revenue Surplus Account			
Expenditure—			
	Revenue Surplus of 1977–78 Appropriation Act, 1979	139,191,193	
	Vancouver and Victoria Trade and Convention Centres Fund Act	12,500,000	
	Lower Mainland Stadium Fund Act	25,000,000	
	Special Purpose Appropriation Act, 1979	42,500,000	
	Revenue Surplus of 1976–77 Appropriation Act, 1978	—	73,754,426
		219,191,193	73,754,426
	Combined General Fund Expenditures	<u>5,327,317,127</u>	<u>4,428,935,082</u>

¹ Details of expenditures are shown on pages C 4 to 13.

In accordance with the *Supply Act No. 3, 1979* (1979, chap. 34), the actual expenditures are reported in relation to the services and amount appropriated. Reorganization changes made in November 1979 pursuant to the *Constitution Act*, are therefore not reflected in these statements except for expenditures authorized under the *Legislative Assembly Allowances and Superannuation Act* and by special warrants for the ministries of Intergovernmental Relations and Universities, Science and Communications.

The 1979 figures have been restated to reflect reorganizational changes between ministries made in the fiscal year 1978/79 pursuant to the *Constitution Act*.

COMBINED FUNDS **STATEMENT OF NET RECEIPTS AND PAYMENTS FOR THE** **FISCAL YEAR ENDED MARCH 31, 1980**

NET RECEIPTS

	1980 \$	1979 \$
Revenue (page A 5)		
General Fund		
Budgetary	5,495,333,558	4,566,426,231
Nonbudgetary	20,110,368	2,500,000
	5,515,443,926	4,568,926,231
Special purpose funds	484,719,895	214,951,453
Superannuation funds	169,843,790	143,626,104
	6,170,007,611	4,927,503,788
Deduct (add)—adjustments for revenues not represented by cash received and for receipts (net) accounted for through asset accounts		
Eliminate inter-fund transfers	447,649,135	189,687,553
Increase in accounts receivable	645,210	6,686,226
Decrease in other assets of special purpose funds	(20,466,159)	(25,042,983)
	427,828,186	171,330,796
Total net receipts from operations	5,742,179,425	4,756,172,992
Other Sources		
Increase in trust funds administered	173,869,612	101,823,895
Total net receipts	5,916,049,037	4,857,996,887

NET PAYMENTS

Expenditures (page A 5)		
General Fund		
Budgetary	4,864,425,923	4,323,680,656
Nonbudgetary	243,700,011	31,500,000
Revenue surplus appropriations	219,191,193	73,754,426
	5,327,317,127	4,428,935,082
Special purpose funds	208,194,675	183,017,479
Superannuation funds	34,198,437	27,953,683
	5,569,710,239	4,639,906,244
Deduct (add)—adjustments for expenditures not represented by cash disbursed and for payments (net) accounted for through asset or liability accounts		
Eliminate inter-fund transfers	447,649,135	189,687,553
Net increase (decrease) in current liabilities	(53,625,430)	56,525,727
Net (increase) in working capital advances	(113,500)	(2,603,362)
	393,910,205	243,609,918
Total net payments	5,175,800,034	4,396,296,326
Net cash received	740,249,003	461,700,561
Cash and investments—beginning of year	2,479,844,532	2,018,143,971
Cash and investments—end of year (below)	3,220,093,535	2,479,844,532
 Cash and Investments (page A 2)		
General Fund	788,151,503	654,408,844
Special purpose funds	591,600,721	294,609,342
Superannuation funds	825,196,019	689,550,666
Trust funds	1,015,145,292	841,275,680
	3,220,093,535	2,479,844,532

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies and Practices

The accounting policies and practices of the Province have been developed over the years to meet changing circumstances and needs; they are based on concepts and provisions contained in the *Revenue Act*, *Financial Control Act*, the annual *Supply Act* and other legislation.

While these policies and practices are regularly reviewed, a comprehensive examination has been conducted taking into account the suggestions of the study on Canadian Government financial reporting principles and practices sponsored by the Canadian Institute of Chartered Accountants. The results of this examination have been reviewed and it is anticipated that the financial statements for the 1980/81 fiscal year will reflect the recommended changes in reporting principles and practices.

Current policies and practices are outlined in the following paragraphs.

A. THE ACCOUNTING ENTITY AND BASIS OF REPORTING

The financial statements include the accounts of the Consolidated Revenue Fund and of certain funds deposited with and administered by the Minister of Finance pursuant to various statutes. They do not include those of Crown corporations and other separate Government agencies. The interest of the Province in its Crown entities is shown only to the extent of amounts invested in or advanced to them and as to guarantees of their debt securities issued. Accumulated earnings (or deficits) retained in these organizations are not reflected in the financial statements.

The financial statements summarize the financial activities of the Province during the year and show the assets, liabilities and undisbursed balances of revenue and funds at the close of the year. For purposes of these statements the accounts of the Province are presented in four fund divisions:

- General Fund—includes the main operating accounts of the Province plus certain asset accounts included for purposes of information and record only through off-setting contra-entries to Capital Surplus Account.
- Special Purpose Funds—earmarked revenues and funds set aside from the General Fund for specific or special purposes.
- Superannuation Funds—the accounts of the Public Service and Members of the Legislative Assembly Superannuation funds.
- Trust Funds—deposits, sinking funds and other accounts administered or held in trust for others.

B. BASIS OF ACCOUNTING—GENERAL FUND

(1) *Gross Basis of Accounting*—In general, revenues and expenditures are reported on a gross basis by source of revenue and by program expenditure appropriations as set out in the annual Estimates of Revenue and Expenditure or in other legislative authority, except where receipts are credited against related program expenditures in the Estimates.

Revenues and expenditures are presented in three categories:

- (i) budgetary transactions, which are the ordinary revenues and expenditures of Government included in the annual Estimates of Revenue and Expenditure;
- (ii) nonbudgetary transactions, which are extraordinary revenues and expenditures of significant amount not anticipated in the annual Estimates or in revenue surplus account appropriations;
- (iii) revenue surplus account appropriations expenditures which are specifically authorized by the Legislature as payable out of surpluses of prior years.

(2) *Cash Basis of Accounting*—The cash basis of accounting, modified as described below, is used to report on the stewardship of the Government with respect to taxes and other revenues raised and to funds appropriated and expended for Government programs. On this basis, revenues are taken into the accounts in the fiscal period in which they are received and expenditures are charged when the actual payments are made.

In addition to payments for salaries and wages, goods and services, interest, grants and subsidies and other program operating expenses, expenditures include:

- the acquisition and construction of physical assets;
- loans and recoverable advances to individuals, Crown corporations and agencies and other organizations including school and regional improvement districts;
- equity investment in Crown and other corporations;
- transfers to special purpose and superannuation funds;
- internal transfers between appropriations.

At year-end the following major modifications are applied to the cash basis accounts in determining the annual operating results in the General Fund:

- monies received in April of the next following year pertaining to cost-sharing programs with other governments or agencies are included in revenue where related expenditures have been charged to the fiscal year;
- the net profit of the Liquor Distribution Branch and the net income of the British Columbia Systems Corporation, calculated on the accrual basis of accounting, are included as revenue whether or not received in cash during the fiscal year;
- accounts payable at March 31 are included as expenditures, where payments are made during April of the next following year;
- interest accrued at March 31 on the unmatured debt is included as expenditures;
- inventories and other assets of the Queen's Printer and the Purchasing Commission warehouse at March 31 are deducted from expenditures and carried forward as working capital advances.

(3) *Reporting of Assets and Liabilities*—The assets and liabilities of the General Fund reported in the financial statements include:

- (i) those arising from the cash transactions of the Government and the year-end modifications. They include cash and temporary investments, liabilities for outstanding cheques and unmatured debt at the close of the year, amounts due from other organizations for miscellaneous non-revenue services provided, monies held in suspense and other accounts pending disposition and amounts resulting from the modifications to the cash basis of accounting for revenues and expenditures described above;
- (ii) taxes and other accounts receivable, loans, advances and investments (including Crown corporations) and certain fixed assets which are included as assets even though they are accounted for as revenues and expenditures at the time cash is received or disbursed. These assets are reported under the heading of "Other recorded assets" for purposes of record and information through memorandum contra-entries to the Capital Surplus Account.

Assets representing investments or financial claims on others are recorded at cost or other designated values. Where appropriate, provisions for doubtful recoveries of receivables, loans, advances, or investments are provided.

(4) *Accounting for the Excess of Assets Over Liabilities*—The net assets of the General Fund are accounted for in two surplus accounts:

- (i) the Revenue Surplus Account represents the accumulation of revenues and expenditures to date and is presented in two sections:
 - Surplus April 1, 1976 to date, which is represented by cash and other current assets less the liabilities other than the unmatured debt.
 - Deficit at March 31, 1976 which is funded by the unmatured debt.
- (ii) the Capital Surplus Account represents the recorded value of the assets included in the financial statements on a memorandum basis for record and information purposes as outlined above.

C. BASIS OF ACCOUNTING—OTHER FUNDS

(1) *Special Purpose Funds*—The accounts of these Funds are maintained on the cash basis of accounting. However, in the Crown Land and Home Acquisition funds, transactions recording the acquisition and disposal of certain program assets are accounted for as capital transactions instead of current expenditures or revenues. Accordingly assets of these funds include advances and mortgages receivable, real estate held for development and investments in and advances to Crown corporations and are recorded at cost except where assets have been written down to reflect recoverable values. Gains and losses realized on disposal of these assets are included in revenues and expenditures.

As in the General Fund, revenues and expenditures are generally reported on a gross basis by source of revenue—including transfers from General Fund expenditure accounts—and by appropriate classifications of expenditure, primarily grants.

(2) *Superannuation Funds*—These Funds are maintained on a cash basis. Revenues are reported net of refunds and include Government employer contributions transferred from General Fund expenditure accounts. Expenditures are superannuation allowances paid.

(3) *Trust Funds*—Individual accounts are maintained on a cash basis. Receipts and disbursements are not reported as such but are reflected in the Statement of Assets and Liabilities as increases or decreases in the balances of funds held.

(4) *Interest Entitlement*—The interest entitlement of individual funds or accounts is determined by the governing statute. Some statutes do not provide for specific investment of funds nor for any interest to be paid while others may specify that any interest earned on fund investments is to be credited to General Fund revenues rather than to the specific fund.

(5) *Funds and Cash Assets Accounting and Reporting*—In accordance with statutory or administrative requirements, separate accounts are maintained for each of the individual accounts included in these fund divisions. Where required by the governing legislation or administrative policy, separate bank accounts and/or specific investment accounts are also maintained. Otherwise the cash assets together with any uninvested balances of funds are held in the General Fund cash and temporary investment accounts for purposes of administration and cash management. Interest due to individual funds or accounts on such balances is paid or allocated at market rates.

At the close of the year these cash balances are reported in the assets of the applicable fund divisions in the financial statements together with the balances held in the specific bank and investment accounts.

D. COMMITMENTS

No provision is made in the accounts for commitments under construction or other contracts in force at the year-end.

2. Cash and Investments

Investments are recorded at cost with the exception of long-term debt securities held by the Superannuation Funds which are recorded at the lower of cost or par since premiums paid on these securities are written off at the time of purchase. No allowances or provisions for losses on realization of investments are included in the accounts; any such losses, or gains, are accounted for at the time of sale or maturity.

At March 31, 1980, \$1,664,871,328 of the investments held are securities issued or guaranteed by the Province.

3. Crown Service Corporations

Functions formerly performed internally by the Government are the responsibility of two Crown corporations formed to provide facilities and services to the Government on a fee-for-service basis.

- (1) The British Columbia Buildings Corporation provides building accommodation and related facilities and services to Government ministries on a rental and service fee basis. All Government buildings except the Legislative Buildings, Government House and certain other properties have been transferred to the Corporation.

Consequently, expenditures for the construction, maintenance and related costs of public buildings are no longer direct budgetary expenditures of the Government—primarily of the Ministry of Highways and Public Works—but are incurred by the Corporation and recovered through annual building occupancy charges to user ministries which are included in their budgetary expenditures.

In consideration for the income-producing properties transferred from the Government, and which had been charged to Government expenditures in prior years, the Corporation issued a noninterest bearing note to the Province dated March 31, 1978 in the amount of \$143,570,934 being the deemed cost of depreciable properties included in the determination of the occupancy charges. The note is payable in 29 semi-annual \$5 million instalments which are credited to budgetary revenue when received by the Province thereby offsetting on an aggregate basis the deemed-costs portion of the annual building occupancy charges payable by the ministries. A second noninterest bearing note for \$44,357,184 was issued to the Province by the Corporation. This note is payable by one instalment of \$3 million on June 1, 1980, ten subsequent annual instalments of \$3.8 million starting June 1, 1981 and one final instalment of \$3,357,184 June 1, 1991.

The Province also receives dividends from the Corporation from time to time which are credited to budgetary revenue.

- (2) The British Columbia Systems Corporation is responsible for the provision of data processing services to ministries on a fee-for-service basis. Its annual net income is payable to the Province and is included in budgetary revenue.

Financial statements of these corporations are included in Section F.

4. British Columbia Railway Company

The Province holds the entire issued share capital of the Railway and, pursuant to the *British Columbia Railway Finance Act* (formerly the *British Columbia Railway Construction Loan Act*), guarantees the payment of the principal and interest of all monies borrowed by the Railway. The historic cost of the shares was \$185,572,900 and, at March 31, 1980, the amount of the debt guaranteed by the Province (net of sinking funds) was \$727,495,239.

In view of the cumulative deficit of the Railway (\$348,497,000 as at December 31, 1979) the Province's investment in the Railway has been written down to one dollar. However, the debt of the Railway which is guaranteed by the Province is not recorded as direct debt of the Province since the Government has stated its intention to provide for the debt service charges of the Railway on an ongoing basis.

British Columbia Railway Company's debt servicing charges for the next five fiscal years ending March 31, 1981 through March 31, 1985 are estimated to be \$87.4, \$82.1, \$80.9, \$79.7 and \$79.7 million respectively.

5. Ocean Falls Corporation

Ocean Falls Corporation, established in 1973, acquired the Crown Zellerbach Canada Limited newsprint mill and township at Ocean Falls for a payment of \$789,952. As at March 31, 1980 the Provincial Government had also advanced the Corporation \$10 million.

As a result of detailed studies into the availability of timber supply and the economics of continuing mill production the decision was made to cease operation at the beginning of June, 1980. The Corporation incurred a loss of \$26,865,637 for the year ended December 31, 1979 after providing \$19,355,819 for the estimated costs of terminating mill operations, resulting in a cumulative deficit of \$32,327,044.

In these financial statements full provision has been made to write-off the investment in and advance to the Corporation, but no provision has been made for the outstanding obligations of the Corporation estimated at \$33 million as at September 30, 1980.

6. Guaranteed Debt

In addition to the direct debt included in the liabilities of the General Fund, the Province also guarantees debt securities issued by local governments and Crown corporations and agencies and the obligations of other enterprises under certain Government programs. This debt is generally self-sustaining, however, that issued by school and regional hospital districts and educational institutions is serviced in part by contributions from the Province through existing grant formulas. In fiscal 1979/80 these contributions were approximately \$93 million or 60 per cent of the total debt service costs payable.

As a result of over-all Government financing policies \$3.6 billion of the guaranteed debt is held in Provincial public sector superannuation, pension and other funds, of which \$214 million is held by the General and Special Purpose Funds and is deducted from the grand total of guaranteed debt. Canada Pension Plan funds made available to the Province (\$2.4 billion) are also invested in these long-term securities, but are subject to earlier redemption by the federal Minister of Finance on six months' notice for the requirements of the Plan.

The guaranteed debt is disclosed in the schedules to the Statement of Assets and Liabilities.

7. Superannuation and Pension Plans

A. PUBLIC SERVICE SUPERANNUATION PLAN

This plan is financed by employee contributions, matching employer contributions, and additional employer contributions paid at the time each allowance is granted for any shortfall between the actuarial present value of the allowance and the accumulated employee and matching employer contributions.

Under the *Pension (Public Service) Act*, an actuarial valuation of the plan is required to be conducted at least once every five years. The most recent valuation was conducted as at March 31, 1977.

In that report the actuary indicated that, if the plan was financed on the entry age normal basis, a basis frequently employed by private pension plans, there would be an actuarial liability as at March 31, 1977 of about \$154 million in respect of basic benefits. In the actuary's opinion, aggregate statutory contributions, as described above, will exceed entry age normal contributions and he has estimated that these contributions will be sufficient to fully amortize the \$154 million actuarial liability over a period of approximately 20 years if all actuarial assumptions are realized. An actuarial report as at March 31, 1980 is in preparation.

Allowances in payment are automatically adjusted quarterly to reflect increases in the Consumer Price Index. Such pension supplements are financed on an approximate "pay-as-you-go" basis by contributions of one-half per cent of salary by both employees and employer. Actuarial liabilities associated with such increases are not funded under the statutory financing provisions, but there is provision for both employee and employer contributions to be increased to 1 per cent of salary when required to maintain the financing on a "pay-as-you-go" basis. There is no statutory provision for any additional contributions beyond this to finance these post-retirement supplements even though it is possible that in future such contributions would be required to maintain financing on the "pay-as-you-go" basis. The actuary reported that as at March 31, 1977 there was an actuarial liability of \$37 million in respect of the pension supplements granted up to that date.

Statutory amendments were passed by the Legislature in August 1980. The significant provisions are for annual, rather than quarterly, cost of living supplementary allowances, payable to the extent that monies equal to the capitalized value are available in an Inflation Adjustment Account created for the purpose, for an increase in employee and employer contributions of 0.5 per cent of salary, and for an increase of 0.75 per cent of salary (to 1.25 per cent) in the allocation of employee and employer contributions to the Inflation Adjustment Account.

B. TEACHERS' PENSIONS PLAN

Under the *Pension (Teachers) Act* the Province is responsible for the employer contributions to the Teachers' Pensions Fund administered by the Commissioner of Teachers' Pensions; these contributions are included in the budgetary expenditures of the Ministry of Education. A report on the administration of the plan and fund is made annually to the Legislature.

This plan is financed by teacher contributions, matching Government contributions, and additional Government contributions made to ensure that at any time the assets in the fund are at least equal to the actuarial present value of all allowances which are in effect and the total amount of contributions, accumulated with interest, held in the fund on behalf of teachers in respect of whom no allowance has been granted.

Under the *Pension (Teachers) Act*, an actuarial valuation of the plan is required to be conducted by an actuary at least once in each consecutive five-year period. The most recent valuation was conducted as at December 31, 1977. In that report the actuary recommended that the statutory basis of contributions be strengthened so that contributions, in future, would be sufficient to fully finance benefits for all new entrants to the plan and to hold the actuarial liability constant as a percentage of future teacher payroll. On this basis, he advised that the actuarial liability was \$548 million for basic benefits. While this represents an increase of \$80 million since December 31, 1974, the report stated that the plan "funded ratio" has improved.

Allowances in payment are automatically adjusted quarterly to reflect increases in the Consumer Price Index. Such pension supplements are financed on an approximate "pay-as-you-go" basis by contributions of 1 per cent of salary by both teachers and Government. Actuarial liabilities associated with such increases are not funded under the statutory financing provisions. There is no statutory provision for any additional contributions to finance these post-retirement supplements even though it is possible that in future such contributions would be required to maintain financing on the "pay-as-you-go" basis.

Statutory amendments were passed by the Legislature in August 1980. The significant provisions are for increased contributions exceeding 2 per cent of salaries by the Province as well as a 0.5 per cent increase in contributions by teachers in relation to basic pension benefits, and for annual, rather than quarterly, cost of living supplementary allowances, payable to the extent that monies equal to the capitalized value are available in an account created for the purpose.

8. Subsequent Events

A. REVENUE SURPLUS ACCOUNT AND STATUTORY APPROPRIATIONS 1980/81

During the 1980 spring and summer session of the Legislature the Minister of Finance was authorized to appropriate a total of \$573,250,000 from the Revenue Surplus Account (balance of \$544,736,656 as at March 31, 1980) or the Consolidated Revenue Fund by the following Acts:

Special Purpose Appropriation Act, 1980—\$168,650,000.

Forest and Range Resource Fund Act—\$146,600,000.

Special Funds Act, 1980—\$188,000,000.

British Columbia Railway Finance Act Amendment—\$70,000,000.

B. TRADE AND CONVENTION CENTRE ACT

Under the *Trade and Convention Centre Act* the Legislature authorized the expenditure of \$20 million and \$5 million respectively for the Vancouver and Victoria Trade and Convention Centres. The Act requires repayment to the Consolidated Revenue Fund of the \$10 million and \$2.5 million respectively appropriated during the 1979/80 fiscal year for the Vancouver and Victoria Trade and Convention Centre Funds.

9. Comparative Figures

Where applicable, the 1979 figures provided for purposes of comparison have been restated to conform with the presentation used in the current year. These restatements have had no effect on the reported net results of operations for the previous year.

**REPORT OF THE AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS
INCLUDED IN THE PUBLIC ACCOUNTS
OF THE PROVINCE OF BRITISH COLUMBIA**

*To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia*

I have examined the financial statements of the Government of the Province of British Columbia for the fiscal year ended March 31, 1980 as presented in the Public Accounts, and the related schedules contained in Sections B and C of the Public Accounts. These statements are:

- Statement of assets and liabilities.
- Statement of revenues and expenditures.
- Summary of General Fund revenues.
- Summary of General Fund expenditures.
- Statement of net receipts and payments (combined funds).
- Notes to financial statements.

These statements and schedules in my opinion constitute the statements of financial position, the results of operations and changes in financial position referred to in section 7 of the *Auditor General Act*, R.S.B.C. 1979, chapter 24.

I did not examine and do not express an opinion on the following statements contained in Section A of the Public Accounts:

- Statement of consolidated revenue by major sources for the fiscal years ended March 31, 1975 through 1980.
- Statement of consolidated expenditure by major functions for the fiscal years ended March 31, 1975 through 1980.
- Statement of consolidated expenditure by objects of expenditure classification (grouped) for the fiscal year ended March 31, 1980.

These statements contain mainly supplementary information and do not constitute an integral part of the financial statements on which I am required to report.

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required for the purpose of my examination.

I have relied upon information furnished by the Consulting Actuary for the Public Service Superannuation Plan and the Teachers' Pensions Plan as to the accuracy of Note 7 to the financial statements as presented in the Public Accounts.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these financial statements present fairly the financial position of the Government of the Province of British Columbia as at March 31, 1980 and the results of its operations and changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in Notes 1 and 2 to the financial statements applied on a basis consistent with that of the preceding year.

I emphasize that this report is limited under section 7 of the Act to an opinion on presentation of the financial statements in accordance with the stated accounting policies of the Government. Under section 8 of the Act I report separately on other matters resulting from my examination that I consider should be brought to the attention of the Legislative Assembly. That report will be presented at a future date.

ERMA MORRISON, C.A.

Auditor General

Victoria, British Columbia

28 November 1980

**STATEMENT OF CONSOLIDATED REVENUE BY MAJOR SOURCES FOR THE
FISCAL YEARS ENDED MARCH 31, 1975 THROUGH 1980**

	1975	1976	1977	1978	1979	1980
	\$	\$	\$	\$	\$	\$
Taxation Revenue						
Personal income.....	521,816,612	674,166,400	810,577,894	985,990,685	1,220,087,814	1,215,963,618
Corporation income.....	250,497,077	206,635,400	236,893,932	245,699,084	301,470,437	434,676,109
Social services.....	399,163,662	443,685,045	663,026,914	748,383,192	652,407,667	630,280,209
Motor-fuel and fuel-oil.....	149,232,721	173,356,286	179,718,740	189,281,840	200,166,850	219,788,999
Cigarette and tobacco.....	20,903,500	21,191,787	32,042,971	33,255,747	63,578,662	66,837,073
Corporation capital.....	16,678,306	21,364,894	37,628,253	41,452,917	45,335,130	46,802,306
Property.....	21,024,822	20,628,748	23,498,823	23,314,586	19,845,498	22,181,640
Insurance premiums.....	7,395,949	8,595,187	10,937,059	12,356,562	13,522,399	15,795,129
Hotel and motel room.....	6,447,918	6,831,710	7,362,993	8,251,499	9,772,099	12,306,581
Pari mutuel betting.....	4,557,706	5,856,180	7,042,894	8,002,981	8,748,736	8,443,861
Succession and gift.....	24,904,803	28,364,644	39,081,334	14,050,675	1,932,604	1,464,726
Total taxation revenue.....	1,422,623,076	1,610,676,221	2,047,811,807	2,310,039,768	2,536,867,896	2,674,540,251
Natural Resource Revenue						
Minerals—						
Petroleum and natural gas—						
B.C. Petroleum Corporation.....	26,000,000	198,950,000	149,500,000	170,800,000	164,250,000	320,825,000
Permits and fees.....	30,786,021	39,657,825	60,267,792	213,148,413	155,457,896	229,784,585
Royalties.....	55,223,217	45,967,379	45,349,230	42,743,179	41,568,986	48,055,392
Revenue from other minerals.....	51,774,873	43,575,787	60,693,516	35,373,216	41,837,490	68,742,594
	163,784,111	328,150,991	315,810,538	462,064,808	403,114,372	667,407,571
Land and forests—						
Logging tax.....	44,643,508	22,263,596	17,702,434	48,461,112	51,859,999	44,054,140
Timber sales.....	129,545,249	36,172,289	50,793,003	79,234,093	228,623,991	538,642,080
Other lands and forest revenue.....	14,823,715	16,364,992	17,361,400	17,902,347	17,725,407	28,106,812
	189,012,472	74,800,877	85,856,837	145,597,552	298,209,397	610,803,032
Water resources.....	6,177,201	11,317,612	12,780,450	14,716,393	15,616,756	15,379,509
<i>Wildlife Act</i> —fees and licences.....	5,560,242	5,216,516	5,250,154	5,541,912	5,810,802	6,267,798
Total natural resource revenue.....	364,534,026	419,485,996	419,697,979	627,920,665	722,651,327	1,299,857,910
Other Revenue						
Sales and service—						
Farm income assurance.....	530,540	9,704,578	13,035,535	22,428,405	9,118,050	5,364,916
Land Registry.....	12,554,427	15,814,044	17,407,618	19,269,289	19,996,742	24,081,434
Institutional maintenance.....	5,877,026	6,000,138	7,523,223	15,082,041	12,787,134	12,290,031
Lottery.....	1,508,991	1,897,468	6,160,882	14,757,432	14,761,409	16,049,465
Other.....	49,216,787	43,964,487	54,157,657	64,407,728	70,152,205	63,484,990
British Columbia Ferries ¹	42,974,824	47,744,321	48,457,204	—	—	—
	112,662,595	125,125,036	146,742,119	135,944,895	126,815,540	121,270,836
Licence and permits—						
Motor vehicle licences and permits.....	54,254,745	42,992,275	58,945,136	57,791,570	61,321,112	67,927,334
Other.....	9,973,627	11,968,760	13,521,042	19,039,195	23,435,062	24,816,916
	64,228,372	54,961,035	72,466,178	76,830,765	84,756,174	92,744,250
Fines and penalties.....	7,154,146	8,450,821	9,295,256	10,377,029	11,238,761	12,807,289
Interest from investments.....	83,330,977	59,547,061	48,835,709	75,021,618	97,565,582	146,644,882
Miscellaneous.....	3,104,703	5,333,128	21,544,433	8,053,490	7,323,818	6,702,956
Total other revenue.....	270,480,793	253,417,081	298,883,695	306,227,797	327,699,875	380,170,213
Contributions From Government Enterprises						
Liquor Distribution Branch.....	118,356,848	146,855,390	159,143,507	173,541,597	207,008,920	224,073,996
B.C. Buildings Corporation.....	—	—	—	15,000,000	20,000,000	20,000,000
B.C. Systems Corporation.....	—	—	—	—	2,228,587	237,000
B.C. Development Corporation.....	—	200,000	—	—	—	—
Total contributions from Government enterprises.....	118,356,848	147,055,390	159,143,507	188,541,597	229,237,507	244,310,996
Contributions From Other Governments						
Canada—						
Established programs financing ²	269,594,223	333,850,532	394,567,651	383,185,645	494,180,716	605,881,444
Canada assistance plan.....	138,426,657	183,096,091	182,790,189	198,562,599	204,111,652	254,873,813
Statutory and other subsidies.....	8,965,576	4,396,871	4,306,740	2,594,468	2,352,248	3,041,043
Other shared costs, and grants in aid.....	61,160,367	48,255,399	57,643,019	170,169,824	92,242,903	83,329,955
Subtotal, Canada.....	478,146,823	570,168,893	639,307,599	754,512,536	792,887,519	947,126,255
Municipal and other governments' share.....	23,287,856	27,708,721	32,423,203	32,758,925	25,448,537	29,037,644
Total contributions from other governments.....	501,434,679	597,877,614	671,730,802	787,271,461	818,336,056	976,163,899
Nonrevenue Receipts						
Refund of previous years' expenditure.....	2,646,638	2,488,322	52,417,485	4,622,949	5,460,263	10,648,324
Repayment of advances.....	84,336	57,285	4,587,715	2,933,829	3,537,342	4,962,014
Sale of assets of Surrey Farm Products Ltd. (formerly Panco Poultry Ltd.).....	—	—	—	—	—	14,800,000
	2,730,974	2,545,607	57,005,200	7,556,778	8,997,605	30,410,338
Total gross revenue.....	2,680,160,396	3,031,057,909	3,654,272,990	4,227,558,066	4,643,790,266	5,605,453,607
Reconciliation With Summaries of Revenue						
General Fund.....	2,625,723,749	2,972,721,575	3,618,905,867	4,139,742,931	4,568,926,231	5,515,443,926
Less transfers from special purpose funds.....	—	—	(40,560,388)	—	—	—
Special purpose funds.....	183,853,864	179,313,210	175,031,295	138,861,828	214,951,453	484,719,895
Less transfers from General Fund.....	(129,417,217)	(120,976,876)	(99,103,784)	(51,046,693)	(140,087,418)	(394,730,214)
	2,680,160,396	3,031,057,909	3,654,272,990	4,227,558,066	4,643,790,266	5,605,453,607

¹ Fiscal 1976/77 includes the period April 1 to December 31, 1976, after which revenues are reported by the British Columbia Ferry Corporation.

² For the years prior to fiscal 1978, the amounts shown are the revenues received from the Federal Government for Medicare, hospital insurance, and post-secondary education under shared-cost arrangements which were replaced by the Established Program Financing arrangements for fiscal 1978.

**STATEMENT OF CONSOLIDATED EXPENDITURE BY MAJOR FUNCTIONS FOR THE
FISCAL YEARS ENDED MARCH 31, 1975 THROUGH 1980**

	1975	1976	1977	1978	1979	1980
	\$	\$	\$	\$	\$	\$
General Government						
Administrative—						
General	44,456,205	45,547,104	52,627,559	57,578,892	76,206,511	112,684,544
Employees' benefits	35,739,154	50,557,144	70,457,989	87,587,282	108,019,797	115,329,031
Construction and maintenance of public buildings ¹	41,211,668	53,792,033	31,686,303	7,093,202	992	1,451,310
Legislative—						
Elections	1,079,380	4,379,629	1,075,665	651,959	2,660,370	6,353,693
Legislative Assembly and Government House	4,020,233	4,006,212	4,103,574	6,447,931	7,215,956	6,761,079
	126,506,640	158,282,122	159,951,090	159,359,266	194,103,626	242,579,657
Protection of Persons and Property						
Law enforcement	43,831,010	54,674,999	55,854,146	63,271,352	75,101,371	84,793,917
Corrections	31,100,379	35,268,451	41,904,792	54,220,014	63,339,654	72,902,779
Police protection	16,543,558	21,696,360	23,650,152	28,946,764	32,863,304	40,934,527
Registration, regulation, inspection, trusteeship	30,017,716	41,683,566	45,378,574	55,373,309	63,075,742	63,466,015
	121,492,663	153,323,376	166,787,664	201,811,439	234,380,071	262,097,238
Transportation and Communications						
Highways, roads, bridges, and airports	210,336,636	223,269,601	274,387,012	399,866,001	422,155,275	424,764,816
Waterways, ferries, docks, and wharves	4,588,656	8,203,541	15,742,399	18,599,713	21,844,987	36,684,761
British Columbia Ferries ²	116,081,929	117,449,246	78,497,138	48,378,500	51,384,050	54,268,704
Provincial Transit Services	20,843,088	19,859,978	30,565,266	6,653,670	9,755	—
	351,850,309	368,782,366	399,191,815	473,497,884	495,394,067	515,718,281
Health and Social Services						
Health—						
Administration	5,460,709	6,408,130	6,770,462	6,437,194	8,302,963	15,634,105
Public health	32,469,856	49,944,949	51,872,534	59,415,730	73,624,051	79,722,072
Medical, dental, and allied services	138,433,214	191,969,864	247,046,117	268,943,696	294,620,293	378,330,217
Hospital care—						
Administration	2,894,055	3,210,306	3,725,365	3,967,597	4,237,158	6,072,814
Payments to local hospitals	371,833,562	483,453,650	538,896,041	574,343,921	628,056,436	723,984,450
Provincial mental hospitals	58,983,112	70,848,775	72,812,729	90,071,818	98,710,807	101,679,535
Provincial tuberculosis hospitals	5,037,733	5,674,680	6,826,386	7,983,660	8,637,846	10,515,843
Social Services—						
Administration	21,284,311	20,095,206	24,543,231	33,492,253	64,925,252	72,242,824
Aid to aged persons	33,318,436	21,787,136	13,417,582	18,106,256	28,332,899	25,488,166
Social assistance	279,666,779	347,045,018	356,297,854	407,143,974	445,548,126	528,160,903
Child welfare	44,809,115	48,413,405	49,694,903	56,980,539	59,561,941	66,113,689
Labour relations, industrial conciliation and arbitration	5,184,468	6,519,076	6,831,141	8,179,123	11,462,598	10,909,114
	999,375,350	1,255,370,195	1,378,734,345	1,535,065,761	1,726,920,370	2,018,853,822
Recreation and Cultural Services						
Archives, art galleries, museum, and libraries	8,423,031	9,484,146	8,159,296	10,264,571	11,666,328	13,469,498
Parks, beaches, and other recreational areas	38,642,971	41,116,072	30,275,619	36,451,189	47,025,362	36,760,791
Physical culture	2,521,925	3,061,642	2,880,735	3,874,187	5,874,046	11,848,743
Other	4,392,004	3,693,982	4,582,647	6,055,391	6,319,095	7,900,701
	53,979,931	57,355,842	45,898,297	56,645,338	70,884,831	69,979,733
Education						
Administration	3,599,059	4,158,507	4,077,952	8,992,563	7,936,126	6,715,693
Schools operated by local authorities—						
Operating grants	269,945,541	342,862,455	374,674,856	400,836,648	415,586,128	434,359,225
Home-owner grants (school-levy portion)	102,088,058	113,746,298	134,529,726	144,864,949	153,610,603	204,230,118
Aids and services	12,826,005	14,261,239	19,618,846	26,558,435	32,317,388	24,738,045
Universities, colleges, vocational and other schools	223,556,467	272,989,607	289,194,543	323,454,328	378,560,923	477,337,765
Education of the handicapped	2,508,645	3,030,426	3,257,846	6,745,732	7,212,559	2,755,394
Teachers' pensions and unemployment insurance	16,447,156	26,238,337	45,086,397	38,225,809	52,777,589	48,942,439
	630,970,931	777,286,869	870,440,166	949,678,464	1,048,001,316	1,199,078,679

¹ The British Columbia Buildings Corporation assumed responsibility for constructing public buildings on October 1, 1976. In fiscal 1976/77 the amount therefore does not include \$25,954,524 relating to construction projects reported on by the Corporation for the period October 1, 1976, to March 31, 1977. Pursuant to the *British Columbia Buildings Corporation Act*, the Province has made grants to the Corporation in the fiscal year 1976/77 totalling \$25,954,524. This amount is included in grants to Crown corporations under the "Other Payments and Charges" category.

² In fiscal 1976/77, the amount for British Columbia Ferries represents gross Ministry expenditures up to and including December 31, 1976. Subsequently, the amounts are comprised of a subsidy equivalent to the net operating loss of the British Columbia Ferry Corporation for the period January 1 to March 31, 1977; and for the following years the annual highway equivalent subsidy plus certain rental leases paid by the Government.

STATEMENT OF CONSOLIDATED EXPENDITURE BY MAJOR FUNCTIONS—Concluded

	1975	1976	1977	1978	1979	1980
	\$	\$	\$	\$	\$	\$
Natural Resources and Primary Industries						
Fish and game	8,294,520	13,318,769	12,710,962	12,494,323	15,365,511	19,645,477
Forests (including fire suppression)	73,825,549	85,641,089	84,579,012	98,853,483	132,002,844	163,506,750
Land—settlement and agriculture	68,743,791	84,752,089	87,736,997	100,551,363	76,462,196	77,718,792
Minerals and mines	5,879,646	6,469,835	7,779,137	8,143,781	15,116,446	12,302,593
Water resources	21,323,825	24,748,164	23,602,776	27,029,903	31,964,981	30,284,086
Other	3,695,259	1,566,522	34,046,238	25,357,729	9,316,530	16,514,828
	181,762,590	216,496,468	250,455,122	272,430,582	280,228,508	319,972,526
Trade and Industrial Development	15,694,229	17,055,720	20,166,142	22,329,626	44,501,641	68,165,125
Housing						
Home-owner grants (nonschool-levy portion)	9,687,168	10,219,133	14,947,635	16,116,250	17,592,486	23,492,215
Home-acquisition grants	9,785,386	7,456,442	9,038,160	5,950,663	5,575,131	18,561,201
Renters' grants ³	8,389,215	3,431,427	—	16,061,161	16,087,615	15,484,034
Other	16,374,494	11,914,649	23,463,642	22,423,826	33,841,007	35,242,143
Other—Housing Fund (subsequently capitalized in 1976)	9,964,002	—	—	—	—	—
	54,200,265	33,021,651	47,449,437	60,551,900	73,096,239	92,779,593
Aid to Local Government						
Grants in aid of local government	72,201,097	116,314,301	112,850,863	130,801,417	169,720,872	176,289,842
Metropolitan transit subsidy	2,895,777	2,438,669	2,568,872	3,361,777	6,856,665	25,136,184
Planning and development	4,131,878	2,560,244	2,052,141	2,253,405	2,657,997	2,582,839
University Endowment Lands	2,136,226	2,430,845	3,212,154	3,757,446	3,087,259	3,006,266
	81,364,978	123,744,059	120,684,030	140,174,045	182,322,793	207,015,131
Debt Servicing⁵	—	—	15,606,747	22,507,492	23,657,670	47,781,023
Other Expenditure						
Provincial Emergency Program	1,133,133	1,506,240	1,451,683	1,614,968	1,836,358	1,533,748
Disaster relief, training, and development aid in foreign countries	438,164	275,994	1,364,740	350,025	358,991	361,671
Provincial major disaster relief	4,489,439	1,319,932	—	—	5,425,358	6,245,205
Summer Employment Program	23,740,477	26,796,957	6,796,770	20,178,703	20,004,091	25,039,282
Interest on deposits	2,562,291	2,870,218	3,373,587	3,430,358	5,281,877	8,759,964
Power subsidy	3,000,000	3,000,000	3,000,000	3,000,000	3,167,816	3,221,491
Lottery Fund grants	—	186,454	196,200	1,136,797	12,979,676	11,563,565
Sundry	144,585	473,245	70,730	23,436	196,197	493,434
	35,508,089	36,429,040	16,253,710	29,734,287	49,250,182	57,218,360
Other Payments and Charges						
Crown corporations—						
Investments and advances	15,713,478	(111,667)	312,505	2,000,000	19,000,000	12,500,000
Grants ⁴	15,000,000	234,110,000	58,554,524	85,668,080	21,008,480	28,200,000
Advances, other (net)	6,464,889	9,661,492	4,274,774	2,129,428	9,115,349	3,862,420
Investments, other	150,717	560,348	—	9,456,192	—	—
Book adjustment to Capital Surplus Account	—	—	2,873,008	—	—	—
	37,329,084	244,220,173	66,014,811	99,253,700	49,123,829	39,562,420
Total gross expenditure	2,690,035,059	3,441,367,881	3,557,633,376	4,023,039,784	4,471,865,143	5,140,801,588
Reconciliation With Summaries of Expenditure						
General Fund (page A 7)	2,639,271,176	3,377,907,818	3,542,776,137	3,999,253,953	4,428,935,082	5,327,317,127
Less transfers to special purpose funds	(129,417,217)	(120,976,876)	(99,103,784)	(51,046,693)	(140,087,418)	(394,710,214)
Special purpose funds (page A 5)	180,181,100	184,436,939	154,521,411	74,832,524	183,017,479	208,194,675
Less transfer to General Fund	—	—	(40,560,388)	—	—	—
	2,690,035,059	3,441,367,881	3,557,633,376	4,023,039,784	4,471,865,143	5,140,801,588

³ In the fiscal year 1976/77, renters' grants were deducted from personal income tax revenues on page A 17. The total amount of grants deducted was \$16,098,032.

⁴ Excludes British Columbia Ferry Corporation subsidy commencing fiscal year 1977/78 which is shown under "Transportation and Communications—British Columbia Ferries."

⁵ Includes a principal repayment of \$26,100,000 in the year ended March 31, 1980, while previous years include only interest.

STATEMENT OF CONSOLIDATED EXPENDITURE BY OBJECTS OF EXPENDITURE CLASSIFICATION (GROUPED)*

For the Fiscal Year Ended March 31, 1980

Ministry	Salaries and Wages	Travel	Services	Utilities, Materials, and Supplies	Acquisition of Physical Assets	Rentals	Grants, Contributions, and Subsidies	Other Expenditure	Less: Recoveries	Total Expenditure
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Budgetary Expenditure										
Legislation	4,115,700	23,914	92,809	318,312		63,621	47,888	66		4,662,310
Auditor General	1,176,099	126,417	295,912	10,042		110,349		3,680		1,802,699
Ombudsman	502	48,728	28,993	171,720	12,014	65,719				277,676
Executive Council	538,491	78,993	29,081	51,529			72,000			769,794
Agriculture	11,146,677	1,168,348	2,194,583	2,374,267	402,859	4,986,759	14,631,853	19,416,564 ¹	(1,632,704)	54,689,206
Attorney General	94,048,986	3,661,783	63,787,916	10,060,008		31,607,492	8,980,920	10,113		213,838,040
Consumer and Corporate Affairs	8,260,142	411,812	1,916,677	75,112	690,092	1,600,898	1,560,325			12,942,065
Deregulation	762,493	16,149	40,828	30,434		58,860	653,300	17,321,067		3,584,077
Economic Development	11,706,025	418,929	4,621,965	302,524	9,403	457,523	11,530,018		(133,592,211)	38,664,351
Education, Science and Technology	11,701,994	672,366	8,464,278	12,873,733	265,933	2,713,717	1,091,097,115	135,240,415 ¹		1,129,438,650
Energy, Mines and Petroleum Resources	7,153,345	760,898	3,046,736	214,733	33,331	9,852,010	1,376,009			15,024,002
Environment	32,398,811	3,253,622	17,485,064	5,714,347	10,532,016	9,232,056	2,700,083		(323,876)	1,920,600
Finance	60,445,385	3,725,275	12,137,248	2,574,347	12,026	2,909,195	11,621,551		(49,730,174)	129,489,723
Forests	80,149,413	3,963,711	18,710,276	7,350,343	7,250,333	27,242,167	97,935	88,803,436 ²	(4,392,951)	131,859,627
Health	110,756,049	3,713,293	29,495,036	23,260,003	4,500,938	26,919,090	1,135,970,333	8,722,110	(8,305,566)	1,328,647,856
Human Resources	88,208,280	2,821,177	40,094,633	5,948,552	953,107	16,269,301	49,743,335	174,021	(2,694,631)	646,847,575
Labour	21,510,942	1,510,845	2,450,294	1,368,049	188,179	1,785,545	22,584,525	35,629	(411,025)	51,018,846
Lands, Parks and Housing	25,681,446	1,279,322	2,271,920	5,341,201	2,087,993	4,602,625	23,513,863		(985,722) ¹	29,449,881
Municipal Affairs	2,122,422	197,665	870,969	136,024		607,232	75,727,227	141,703,584 ³		221,565,723
Provincial Secretary and Government Services	28,296,393	982,544	15,521,754	17,231,050	515,205	9,956,203	13,283,437	110,759,566	(17,477,978)	179,068,174
Tourism and Small Business Development	2,572,334	312,593	6,252,655	1,635,137	42,626	476,295	851,252	58,115		12,201,007
Transportation, Communication and Highways	152,893,774	7,951,585	14,862,164	70,877,521	196,283,086	73,375,527	53,526,305	174,146	(38,243,040)	531,401,068
Intergovernmental Relations	60,043	4,281	13,587	36,059	6,787	14,735		227		137,719
Universities, Science and Communications	12,404	13,015		34,184		6,121				65,724
Non-Budgetary Expenditure								209,126,000 ³		243,700,011
Revenue Surplus of 1977/78 Appropriation Act, 1979										
Vancouver and Victoria Trade and Convention Centre Fund Act								26,100,000		139,191,193
Lower Mainland Stadium Fund Act								12,500,000 ³		12,500,000
Special Purpose Appropriation Act, 1979								25,000,000 ³		25,000,000
Special Purpose Appropriation Act, 1979								7,500,000		42,500,000
Less: Transfers to Special Purpose Funds										
Special Purpose Funds	898,316	23,636	1,304,908	604,177	178,186	151,695	182,459,583	(394,710,214)	(7,602)	(394,710,214)
Less: Transfers to General Fund								22,581,776	2,324,256 ⁴	208,194,675
Consolidated Expenditure	753,448,077	34,678,914	241,011,381	186,092,767	231,147,171	230,088,591	3,297,124,612	423,190,299	(255,980,224)	5,140,801,588
Comparative—1979 Consolidated Expenditure	678,104,778	31,379,804	195,562,312	147,033,271	204,292,604	222,831,080	2,836,318,612	344,634,904	(188,292,222)	4,471,865,143

* Consolidation of General Fund and special purpose funds expenditures. See page A 21 for explanation of expenditure classifications.

¹ Represents advance re rural school taxes (\$133,515,756 recovered).

² Includes \$21,681,023 interest on public debt, \$29,964,895 interest on deposits (\$21,204,931 recovered), and \$27,345,579 of loans and advances under various statutes (\$27,333,818 recovered).

³ Transfers to special purpose funds of \$394,710,214 include Agriculture (Farm Income Assurance) \$13,767,816 and (B.C. Crop Insurance) \$1,742,398, Municipal Affairs (Revenue Sharing Fund) \$141,700,000, Non-budgetary (Crown Land Fund, First Mortgage Program) \$200,000,000, Vancouver and Victoria Trade and Convention Centres Funds \$12,500,000 and the Lower Mainland Stadium Fund \$25,000,000.

⁴ Transfers to General Fund of \$2,324,256 include recoveries to Health Vote 137 (Drug, Alcohol, and Cigarette Education, Prevention and Rehabilitation Fund) \$1,366,184 and Lands, Parks and Housing Vote 163 (Provincial Home Acquisition Fund) \$958,072.

Source: Ministry of Finance, 1980, 1981, 1982, 1983, 1984, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 2680, 2681, 2682, 2683, 2684, 2685, 2686, 2687, 2688, 2689, 2690, 2691, 2692, 2693, 2694, 2695, 2696, 2697, 2698, 2699, 2700, 2701, 2702, 2703, 2704, 2705, 2706, 2707, 2708, 2709, 2710, 2711, 2712, 2713, 2714, 2715, 2716, 2717, 2718, 2719, 2720, 2721, 2722, 2723, 2724, 2725, 2726, 2727, 2728, 2729, 2730, 2731, 2732, 2733, 2734, 2735, 2736, 2737, 2738, 2739, 2740, 2741, 2742, 2743, 2744, 2745, 2746, 2747, 2748, 2749, 2750, 2751, 2752, 2753, 2754, 2755, 2756, 2757, 2758, 2759, 2760, 2761, 2762, 2763, 2764, 2765, 2766, 2767, 2768, 2769, 2770, 2771, 2772, 2773, 2774, 2775, 2776, 2777, 2778, 2779, 2780, 2781, 2782, 2783, 2784, 2785, 2786, 2787, 2788, 2789, 2790, 2791, 2792, 2793, 2794, 2795, 2796, 2797, 2798, 2799, 2800, 2801, 2802, 2803, 2804, 2805, 2806, 2807, 2808, 2809, 2810, 2811, 2812, 2813, 2814, 2815, 2816, 2817, 2818, 2819, 2820, 2821, 2822, 2823, 2824, 2825, 2826, 2827, 2828, 2829, 2830, 2831, 2832, 2833, 2834, 2835, 2836, 2837, 2838, 2839, 2840, 2841, 2842, 2843, 2844, 2845, 2846, 2847, 2848, 2849, 2850, 2851, 2852, 2853, 2854, 2855, 2856, 2857, 2858, 2859, 2860, 2861, 2862, 2863, 2864, 2865, 2866, 2867, 2868, 2869, 2870, 2871, 2872, 2873, 2874, 2875, 2876, 2877, 2878, 2879, 2880, 2881, 2882, 2883, 2884, 2885, 2886, 2887, 2888, 2889, 2890, 2891, 2892, 2893, 2894, 2895, 2896, 2897, 2898, 2899, 2900, 2901, 2902, 2903, 2904, 2905, 2906, 2907, 2908, 2909, 2910, 2911, 2912, 2913, 2914, 2915, 2916, 2917, 2918, 2919, 2920, 2921, 2922, 2923, 2924, 2925, 2926, 2927, 2928, 2929, 2930, 2931, 2932, 2933, 2934, 2935, 2936, 2937, 2938, 2939, 2940, 2941, 2942, 2943, 2944, 2945, 2946, 2947, 2948, 2949, 2950, 2951, 2952, 2953, 2954, 2955, 2956, 2957, 2958, 2959, 2960, 2961, 2962, 2963, 2964, 2965, 2966, 2967, 2968, 2969, 2970, 2971, 2972, 2973, 2974, 2975, 2976, 2977, 2978, 2979, 2980, 2981, 2982, 2983, 2984, 2985, 2986, 2987, 2988, 2989, 2990, 2991, 2992, 2993, 2994, 2995, 2996, 2997, 2998, 2999, 3000, 3001, 3002, 3003, 3004, 3005, 3006, 3007, 3008, 3009, 3010, 3011, 3012, 3013, 3014, 3015, 3016, 3017, 3018, 3019, 3020, 3021, 3022, 3023, 3024, 3025, 3026, 3027, 3028, 3029, 3030, 3031, 3032, 3033, 3034, 3035, 3036, 3037, 3038, 3039, 3040, 3041, 3042, 3043, 3044, 3045, 3046, 3047, 3048, 3049, 3050, 3051, 3052, 3053, 3054, 3055, 3056, 3057, 3058, 3059, 3060, 3061, 3062, 3063, 3064, 3065, 3066, 3067, 3068, 3069, 3070, 3071, 3072, 3073, 3074, 3075, 3076, 3077, 3078, 3079, 3080, 3081, 3082, 3083, 3084, 3085, 3086, 3087, 3088, 3089, 3090, 3091, 3092, 3093, 3094, 3095, 3096, 3097, 3098, 3099, 3100, 3101, 3102, 3103, 3104, 3105, 3106, 3107, 3108, 3109, 3110, 3111, 3112, 3113, 3114, 3115, 3116, 3117, 3118, 3119, 3120, 3121, 3122, 3123, 3124, 3125, 3126, 3127, 31

A GUIDE TO CLASSIFICATION OF EXPENDITURE BY OBJECT

The following are details of the types of expenditures included in each of the object classifications as presented on A 20—

Salaries and Wages

Salaries and wages of established and temporary positions and allowances and expenses for Members and Officers of the Legislative Assembly.

Travel

Travelling expenses of public servants on government business and members of Boards, Commissions, etc. Also includes lease and operation of motor vehicles used for staff travel and relocation purposes.

Services

Fees and expenses for services rendered by professionals, by B.C. Systems Corporation and by Boards, Commissions, etc. Also includes costs associated with advertising and publications.

Utilities, Materials and Supplies

Office operating expenses, materials and supplies, and purchases of office furniture and equipment.

Acquisition of Physical Assets

Acquisition of land, buildings, works, machinery, equipment and motor vehicles.

Rentals

Lease or rental of land, buildings, aircraft and equipment from outside suppliers including British Columbia Buildings Corporation.

Grants, Contributions and Subsidies

Payments, other than for goods and services, made for the purpose of furthering ministerial programs.

Other Expenditures

All other expenditures not otherwise classified including interest on deposits, loans and advances, transfers to special purpose funds, and supplementary personnel costs.

Recoveries

Cost recoveries in cash or by transfer billings to other votes.

SECTION B**SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES****CONTENTS**

Page

General Fund—

Assets	B 2
Liabilities	B 6
General Fund excess of assets over liabilities	B 7

Special purpose funds—

Assets	B 9
Summary of transactions and balances of funds	B 11

Superannuation funds—

Assets	B 12
Summary of transactions for the year ended March 31, 1980	B 14

Trust funds—assets, fund balances	B 15
---	------

Guaranteed debt	B 16
-----------------------	------

Details of direct debt	B 18
------------------------------	------

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 1980

GENERAL FUND ASSETS

	1980 \$	1979 \$	Net increase or (decrease) during 1979/80 \$
Cash and Temporary investments			
Cash			
Cash on hand and in chartered banks in Canada.....	(11,207,163)	12,182,558	(23,389,721)
Cash in banks in England (converted at current rate).....	59,289	82,585	(23,296)
Cash in banks in United States (Cdn. dollars)	143,692	547,815	(404,123)
	(11,004,182)	12,812,958	(23,817,140)
Temporary Investments (at cost)—listed below	1,119,817,692	753,950,741	365,866,951
	1,108,813,510	766,763,699	342,049,811
Less amounts applicable to:			
Special purpose funds (page B 9).....	155,476,906	49,028,775	106,448,131
Superannuation funds (page B 12)	85,132,773	18,708,159	66,424,614
Trust funds (page B 15).....	80,052,328	44,617,921	35,434,407
(See note below)	320,662,007	112,354,855	208,307,152
Total cash and temporary investments	788,151,503	654,408,844	133,742,659
<i>Securities Held (listed at par value)—</i>			
Short-term deposits with chartered banks, trust companies, etc.—			
Bank of British Columbia.....	16,690,963	13,816,450	
Bank of Montreal	69,369,575	81,128,365	
Bank of Nova Scotia	100,851,710	79,023,662	
British Columbia Central Credit Union.....	5,000,000	10,000,000	
Canadian Commercial Industrial Bank	5,098,866	—	
Canadian Imperial Bank of Commerce	192,496,978	222,159,073	
Continental Bank of Canada	1,460,640	—	
Co-operative Trust of Canada	—	2,000,000	
Federal Business Development Bank	50,000,000	—	
First City Trust Company	7,200,000	1,009,300	
Mercantile Bank of Canada	489,165	22,326,320	
National Bank of Canada	24,837,200	20,000,000	
Provincial Bank of Canada	—	8,522,491	
Royal Bank of Canada	229,564,660	133,684,500	
Toronto Dominion Bank	290,510,211	75,506,159	
Other—	993,569,968	669,176,320	
British Columbia Buildings Corporation notes ¹	46,000,000	20,000,000	
British Columbia Development Corporation note ¹	29,000,000	23,000,000	
British Columbia Hydro and Power Authority parity bonds ¹	9,682,500	—	
British Columbia Railway Company notes ¹	30,000,000	20,000,000	
Canadian Dominion Leasing Corporation Limited note ⁴	2,442,450	—	
Canada Treasury Bills ²	9,090,600	—	
Export Development Corporation notes ²	49,364	12,801,780	
Procan Ltd. notes ³	—	9,170,300	
	1,119,834,882	754,148,400	
Less excess of par value over cost.....	17,190	197,659	
Total securities, at cost, above.....	1,119,817,692	753,950,741	

¹ Province of British Columbia guarantee.

² Government of Canada guarantee.

³ Provincial Bank of Canada guarantee.

⁴ Bank of Montreal guarantee.

NOTE—For purposes of administration and cash management the uninvested balances of the superannuation funds and various special purpose and trust deposit funds are held in the general fund cash and short-term investment accounts. The balances as of March 31 are shown in the respective fund divisions as indicated above.

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued**GENERAL FUND ASSETS—Continued**

	1980	1979	Net increase or (decrease) during 1979/80
Accounts Receivable From Other Governments, Agencies and Miscellaneous Accounts	\$	\$	\$
Government of Canada— <i>re</i> shared-cost program	22,013,696	22,476,781	(463,085)
British Columbia municipalities— <i>re</i> shared-cost program	1,806,542	1,646,100	160,442
British Columbia Systems Corporation	237,000	2,228,587	(1,991,587)
Sundry agencies and miscellaneous accounts	9,652,815	6,713,375	2,939,440
	<u>33,710,053</u>	<u>33,064,843</u>	<u>645,210</u>
Working Capital Advances			
Purchasing Commission (Langford Warehouse)	324,369	310,148	14,221
Liquor Distribution Branch	5,868,417	6,801,609	(933,192)
Workers' Compensation Board	245,000	245,000	—
Queen's Printer	1,943,109	1,352,001	591,108
Miscellaneous advances—ministries	3,245,798	2,804,435	441,363
	<u>11,626,693</u>	<u>11,513,193</u>	<u>113,500</u>

Other Recorded Assets Comprising The Capital Surplus Account

NOTE—These accounts are included for record purposes only.

Taxes and Other Accounts Receivable

Property taxes	11,853,753	10,085,596	1,768,157
Social services tax*	5,626,004	4,501,025	1,124,979
Corporation capital tax*	1,020,806	560,289	460,517
Insurance premiums tax	11,489	15,017	(3,528)
Logging tax*	559,813	1,557,218	(997,405)
Mining and mineral land tax*	837,755	75,906	761,849
Probate fees and succession duties*	1,736,470	2,324,566	(588,096)
Timber royalty and stumpage and grazing fees*	112,355,270	88,292,320	24,062,950
Water licence fees	117,065	—	117,065
Social and health agencies	792,427	917,711	(125,284)
Student-aid loans*	—	41,864	(41,864)
Teacher-training loans*	—	9,306	(9,306)
Farmers' land-clearing, domestic water, and irrigation drainage assistance	15,191,495	13,027,333	2,164,162
Land sales (principal)	1,301,642	604,062	697,580
Sundry	—	177	(177)
	<u>151,403,989</u>	<u>122,012,390</u>	<u>29,391,599</u>

* Net of provision for doubtful recoveries, aggregating \$1,574,513 in 1979/80 and \$3,041,588 in 1978/79.

Loans and Other Advances

School districts, library districts, improvement districts, and local areas (recoverable through rural property tax collections, mainly in next following year—			
Various school districts	32,562,000	29,817,000	2,745,000
Various regional library districts	1,485,646	1,136,291	349,355
Various improvement districts	1,636,893	1,796,947	(160,054)
Miscellaneous	87,001	62,915	24,086
British Columbia Assessment Authority—advances	2,126,000	2,500,000	(374,000)
Water districts, co-operative associations and other—			
Various water and irrigation districts	294,606	328,507	(33,901)
Various co-operative associations, etc.	21,421	29,038	(7,617)

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

GENERAL FUND ASSETS—Continued

	1980	1979	Net increase or (decrease) during 1979/80
	\$	\$	\$
Loans and Other Advances—Continued			
Various enterprises re economic development—			
<i>Ministry of Economic Development Act</i>	27,890,596	3,820,800	24,069,796
<i>Farm Products Industry Improvement Act*</i>	3,752,149	3,806,358	(54,209)
<i>Pacific North Coast Native Co-operative Loan Act*</i> ...	—	5,397,092	(5,397,092)
University Endowment Lands Administration Account	4,184,887	4,184,887	—
Sundry*	45,420	54,199	(8,779)
	<u>74,086,619</u>	<u>52,934,034</u>	<u>21,152,585</u>

* Net of provision for doubtful recoveries, aggregating \$5,444,792 for 1979/80 and nil for 1978/79.

Investment in, and Advances to, Crown Corporations

British Columbia Buildings Corporation—advances ^{1, 2}	157,984,108	123,570,934	34,413,174
British Columbia Cellulose Company—entire issued capital stock of two common shares	2	2	—
British Columbia Development Corporation—entire issued capital stock of 425,000 common shares of \$100 each ²	42,500,000	35,000,000	7,500,000
British Columbia Ferry Corporation—entire issued capital stock of 58,497 shares of \$100 each	5,849,700	5,849,700	—
British Columbia Harbours Board—advances	18,838,693	18,838,693	—
British Columbia Railway Company—entire issued capital stock of 1,855,729 shares of \$100 each ^{2, 3}	1	185,572,900	(185,572,899)
British Columbia Steamship Company (1975) Ltd.—entire issued capital stock of five common shares	5	5	—
British Columbia Systems Corporation—advances	10,000,000	5,000,000	5,000,000
I.O.K. Poultry Ltd.—100 per cent interest, 600 common shares at cost	—	600	(600)
Ocean Falls Corporation* ⁴			
Amount paid to the corporation pursuant to the <i>Ocean Falls Corporation Appropriation Act, 1973</i> , for the purpose of acquiring the mill and other properties at Ocean Falls	—	789,952	(789,952)
Advances	—	10,000,000	(10,000,000)
Surrey Farm Products Investments Limited (formerly Panco Poultry Ltd.)—			
Entire issued capital stock of 101,750 common and 11,027 preferred shares	1	4,800,000	(4,799,999)
Pacific Coach Lines Ltd.—			
Entire issued capital stock of two common shares	2	2	—
Advances*	—	1,088,204	(1,088,204)
T.S. Holdings Ltd.—			
Entire issued capital stock of one common share	1	1	—
Advances*	—	2,850,538	(2,850,538)
Thompson-Okanagan Transit Ltd.—			
Advance	50,000	—	50,000
Urban Transit Authority			
Advance	1,949,681	—	1,949,681
	<u>237,172,194</u>	<u>393,361,531</u>	<u>(156,189,337)</u>

* Net of provision for doubtful recoveries, aggregating \$14,689,879 in 1979/80 and nil in 1978/79.

¹ Pursuant to the *British Columbia Corporation Act* (Order in Council 763/78), the British Columbia Buildings Corporation issued a noninterest bearing promissory note to the Province dated March 30, 1978, in the amount of \$143,570,934 payable in 29 semiannual instalments of \$5,000,000 in payment for the completed buildings transferred to the Corporation by the Province. A second noninterest bearing note for \$44,357,184 was issued to the Province by the Corporation in settlement of additional properties transferred to the Corporation including buildings under construction at March 31, 1978, and now completed. This note is payable by one instalment of \$3,000,000 on June 1, 1980, ten subsequent annual instalments of \$3,800,000 starting June 1, 1981 and one final instalment of \$3,357,184 June 1, 1991.

² In addition to the above investments and advances, short-term notes are held in Temporary Investments (page B 2) as follows:

British Columbia Buildings Corporation—\$46,000,000 repayable June 1, 1980.

British Columbia Development Corporation—\$29,000,000 repayable on demand.

British Columbia Railway Company—\$30,000,000 repayable September 30, 1980.

³ See Note 4, page A 11—British Columbia Railway Company.

⁴ See Note 5, page A 11—Ocean Falls Corporation.

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

GENERAL FUND ASSETS—Continued

	1980	1979	Net increase or (decrease) during 1979/80
	\$	\$	\$
Investments, Other			
British Columbia Resources Investment Corporation ¹ —			
4.65 per cent interest, 4,475,870 common shares at cost	45,206,242	5	45,206,237
Note.....	—	151,532,930	(151,532,930)
Chef Ready Foods Ltd.—33.33 per cent interest, 10,000 common shares at cost*	—	85,000	(85,000)
Kootenay Dehydrators Ltd.—			
35.9 per cent interest, 2,000 Class A common shares at cost.....	2,000	2,000	—
Entire issued capital stock of 98,000 Class B common shares at cost.....	98,000	98,000	—
South Peace Dehy-Products Ltd.—27.7 per cent interest, 277 nonvoting common and 277 voting preferred shares at cost*	—	554	(554)
	<u>45,306,242</u>	<u>151,718,489</u>	<u>(106,412,247)</u>

* Net of provision for doubtful recoveries, aggregating \$85,554 in 1979/80 and nil in 1978/79.

Fixed Assets

Gross.....	2,744,149,550	2,466,671,095	277,478,455
Less depreciation ²	<u>142,299,293</u>	<u>131,064,884</u>	<u>11,234,409</u>
	<u>2,601,850,257</u>	<u>2,335,606,211</u>	<u>266,244,046</u>

Detail as of March 31, 1980—	Gross \$	Depreciation \$	Net \$
Highways ³	2,244,847,781	—	2,244,847,781
Bridges.....	437,130,424	127,889,607	309,240,817
Wharves.....	203,250	203,240	10
Ferries and ferry landings.....	37,360,358	8,801,901	28,558,457
Buildings ⁴	23,834,047	5,404,545	18,429,502
Songhees Reserve, Victoria...	773,690	—	773,690
	<u>2,744,149,550</u>	<u>142,299,293</u>	<u>2,601,850,257</u>

¹ Pursuant to the *British Columbia Resources Investment Corporation Act* (Order in Council 532/79) the Province approved its plan to gift shares to eligible residents of British Columbia, and to exchange the promissory note in the Corporation of \$151,532,930 for 15,000,000 common shares. Subsequently, 10,524,135 shares were distributed, leaving the Province with an added investment of 4,475,865 shares in the Corporation.

² Fixed assets, other than highways and the Songhees Reserve (land) account, are depreciated on the straight-line method over a 40-year period through memorandum charges to Capital Surplus Account.

³ Placed on the books March 31, 1926, by order of the Treasury Board, based on mileage classification and average value determined by the then Department of Public Works, plus additions to date.

⁴ These totals include the cost for buildings for the Legislative Buildings, Government House, and Glendale Laundry. All other buildings were transferred to British Columbia Buildings Corporation on March 30, 1978. (See Note 3 page A 10—Crown Service Corporations.)

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued**GENERAL FUND LIABILITIES**

	1980	1979	Net increase or (decrease) during 1979/80
	\$	\$	\$
Outstanding Cheques	107,692,756	138,459,407	(30,766,651)
Accounts Payable	149,334,494	164,300,462	(14,965,968)
Other Current Liabilities			
Accrued interest payable on public debt	8,884,379	9,869,654	(985,275)
Education tuition fees	—	8,000,000	(8,000,000)
Guarantee and performance deposits—contractors, licen- sees, etc.	2,883,979	2,177,984	705,995
Holdbacks on construction contracts	5,955,394	4,396,199	1,559,195
Hospital construction funds held pending claims by hospitals	141,561	151,318	(9,757)
Municipal vehicle licence account	354,872	348,337	6,535
Petroleum production credits redeemable upon performance of exploration development work	44,650	571,470	(526,820)
Suspense—			
Permit and licence applications	5,554,871	6,857,021	(1,302,150)
Taxes, fees, etc.	2,671,631	2,183,849	487,782
Miscellaneous ministerial accounts	5,233,006	5,061,322	171,684
	31,724,343	39,617,154	(7,892,811)
Unmatured Debt (<i>British Columbia Deficit Repayment Act</i> <i>1975-76 (1976, chap. 6)</i>)			
Bonds—			
Series BD: Due May 1, 1988, 9½ per cent	235,347,790	261,447,790	(26,100,000)

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued**GENERAL FUND EXCESS OF ASSETS OVER LIABILITIES**

Revenue Surplus (Deficit) Account (arising from revenue sources)			\$
Surplus, April 1, 1976 to date—			
Balance at March 31, 1979.....			356,609,857
Add (deduct) net transactions for year (page A 5)			
Budgetary surplus.....	630,907,635		
Nonbudgetary expenditure (net).....	(223,589,643)		
Revenue surplus appropriation expenditure.....	(219,191,193)		
			<u>188,126,799</u>
Balance at March 31, 1980.....			544,736,656
Deficit at March 31, 1976, funded pursuant to the <i>British Columbia Deficit Repayment Act</i> , 1975-76 (page B 6).....			(235,347,790)
Balance of Revenue Surplus Account at March 31, 1980.....			<u>309,388,866</u>
Capital Surplus Account (arising from capitalization of assets)			
Balance at March 31, 1979.....			3,055,632,655
Add net credits during year			
Expenditure on fixed assets, less depreciation (page B 5)	Gross Expenditure	Depreciation	
	\$	\$	
Highways.....	247,387,468	—	
Bridges.....	28,009,992	9,847,744	
Ferries and ferry-landings.....	1,148,742	874,597	
Buildings.....	932,253	512,068	
	<u>277,478,455</u>	<u>11,234,409</u>	266,244,046
Net increase in taxes and other accounts receivable (record purposes only, page B 3).....			29,391,599
Net increase (decrease) in recorded loans and other advances (page B 3)			
School districts, improvement districts, etc.—increase in advances re- coverable through rural property tax collections.....		2,958,387	
British Columbia Assessment Authority—			
Advance issued.....	2,126,000		
Repayments.....	(2,500,000)		
		(374,000)	
Water and irrigation districts—			
Repayments.....	(30,099)		
Write-offs.....	(3,802)		
		(33,901)	
Various Co-operative Associations—			
Repayments.....	(6,068)		
Write-offs.....	(1,549)		
		(7,617)	
<i>Ministry of Economic Development Act</i> —Advances issued—			
B.C. Native People's Credit Union.....	350,000		
Low Interest Loan Assistance Program (adminis- tered by British Columbia Development Cor- poration).....	17,678,000		
Industrial Development Subsidiary Agreement....	5,055,909		
Travel Industry Development Subsidiary Agreement.....	985,887		
		24,069,796	
<i>Farm Products Industry Improvement Act</i> —			
Shares.....	5,000		
Increase in funds held by trustee for claims settle- ment.....	18,839		
Shares.....	1		
Repayments.....	(12,000)		
Write-offs.....	(23,349)		
Provision for doubtful recoveries.....	(42,700)		
		(54,209)	
<i>Pacific North Coast Native Co-operative Act</i> —			
Provision for doubtful recoveries.....		(5,397,092)	
Sundry Loans—			
Repayments.....	(1,259)		
Write-offs.....	(2,520)		
Provision for doubtful recoveries.....	(5,000)		
		(8,779)	
			<u>21,152,585</u>

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued**GENERAL FUND EXCESS OF ASSETS OVER LIABILITIES—Continued**

Net increase (decrease) in recorded investments in and advances to Crown Corporations (page B 4)—	\$	\$	\$
British Columbia Buildings Corporation—			
Annual instalment payment on advance received.....	(10,000,000)		
Promissory note received for depreciable assets transferred.....	44,357,184		
Advance issued.....	<u>55,990</u>	34,413,174	
British Columbia Development Corporation—			
Purchase of additional 75,000 common shares.....		7,500,000	
British Columbia Railway Company—			
Write down in value of investment.....		(185,572,899)	
British Columbia Systems Corporation—			
Advance issued.....		5,000,000	
I.O.K. Poultry Ltd.—			
Proceeds on dissolution.....		(600)	
Ocean Falls Corporation—			
Provision for doubtful recoveries.....		(10,789,952)	
Pacific Coach Lines Ltd.—			
Provision for doubtful recoveries.....		(1,088,204)	
Surrey Farm Products Investments Ltd.—(formerly Panco Poultry)			
Return of capital on sale of assets.....		(4,799,999)	
T.S. Holdings Ltd.—			
Return of assets.....	(38,815)		
Provision for doubtful recoveries.....	<u>(2,811,723)</u>	(2,850,538)	
Thompson-Okanagan Transit Ltd.—			
Advance issued.....		50,000	
Urban Transit Authority—			
Advance issued.....		<u>1,949,681</u>	(156,189,337)
Net increase (decrease) in investments, other (page B 5)—			
British Columbia Resources Investment Corporation—			
Conversion of the Corporation's \$151,532,930 promissory note for 15,000,000 of the Corporation's common shares.....		—	
Gifting of 10,524,135 free shares to eligible British Columbia residents.....		(106,326,693)	
Chef Ready Foods Ltd.—Provision for doubtful recoveries.....		(85,000)	
South Peace Dehy-Products Ltd.—Provision for doubtful recoveries.....		<u>(554)</u>	(106,412,247)
Balance of Capital Surplus Account at March 31, 1980.....		<u>3,109,819,301</u>	
Combined balance of surplus at March 31, 1980 (Excess of assets over liabilities).....		<u><u>3,419,208,167</u></u>	

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

SPECIAL PURPOSE FUNDS—ASSETS

	1980	1979	Net increase or (decrease) during 1979
	\$	\$	\$
Cash and investments			
Cash (in banks).....	944,836	(2,849)	947,685
Funds held in the General Fund cash and short-term investment accounts (page B 2).....	155,476,906	49,028,775	106,448,131
Investments (at cost)—listed below.....	435,178,979	245,583,416	189,595,563
Total cash and investments	<u>591,600,721</u>	<u>294,609,342</u>	<u>296,991,379</u>
<i>Securities Held (listed at par value)</i>			
Short-term deposits with chartered banks, trust companies, etc.—			
Bank of British Columbia	—	131,650	
Bank of Montreal	46,869,370	42,674,882	
Bank of Nova Scotia	44,284,406	39,293,510	
Canadian Imperial Bank of Commerce	21,438,893	40,809,615	
First Bank (Bank of Montreal)	2,449,028	—	
First City Trust Company	2,000,000	—	
Mercantile Bank of Canada	6,589,947	—	
National Bank of Canada	4,700,000	—	
Royal Bank of Canada	46,111,639	130,000	
Toronto Dominion Bank	141,542,673	20,300,000	
	<u>315,985,956</u>	<u>143,339,657</u>	
Other—			
British Columbia Hydro and Power Authority parity bonds ¹	8,141,000	9,852,700	
British Columbia Railway Company parity bonds ¹	10,235,000	10,235,000	
British Columbia Regional Hospital Districts Financing Authority bonds ¹	22,000,000	22,000,000	
British Columbia School Districts Capital Financing Authority bonds ¹	59,092,000	60,443,000	
Hydro Quebec notes ²	20,000,000	—	
	<u>435,453,956</u>	<u>245,870,357</u>	
Less excess of par value over cost	274,977	286,941	
Total Securities, at cost, above	<u>435,178,979</u>	<u>245,583,416</u>	

¹ Province of British Columbia guarantee.² Province of Quebec guarantee.

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

SPECIAL PURPOSE FUNDS—ASSETS—Continued

Other Assets	1980	1979	Net increase or (decrease) during 1979/80
	\$	\$	\$
NOTE—These assets are carried at cost except where written down to reflect recoverable values.			
Crown Land Fund (pursuant to the <i>Ministry of Lands, Parks and Housing Act</i>)			
Accounts and advances receivable	17,274,881	14,704,567	2,570,314
Advances to British Columbia Central Credit Union (First Mortgage Program)	562,530	—	562,530
Mortgages receivable—secured	20,140,492	10,103,619	10,036,873
Real estate	74,100,102	88,986,343	(14,886,241)
Investment in, and advances to			
Housing Corporation of British Columbia—			
Entire issued share capital of 1,355,084 common shares at cost	5,799,760	5,799,760	—
Advances	900,000	1,300,000	(400,000)
Provincial Rental Housing Corporation—			
Entire issued share capital of three common shares at cost	633,511	633,511	—
Advances	37,412,488	24,808,621	12,603,867
British Columbia Housing Management Commission Advances	3,000,000	7,000,010	(4,000,010)
	<u>159,823,764</u>	<u>153,336,431</u>	<u>6,487,333</u>
Lottery Fund—working capital—			
Advance to the Western Canada Lottery Foundation	100,000	100,000	—
Provincial Home Acquisition Fund—mortgage loans pursuant to the <i>Provincial Home Acquisition Act</i> and the <i>Leasehold and Conversion Mortgage Loan Act</i> ¹	193,763,872	220,717,364	(26,953,492)
	<u>353,687,636</u>	<u>374,153,795</u>	<u>(20,466,159)</u>
¹ Summary of loan transactions during year (Provincial Home Acquisition Fund)—			
Loans issued			17,209,091
Deposits refunded (net)			1,809
			<u>17,210,900</u>
Less—			
Repayment of principal		42,239,240	
Statutory remissions		211,487	
Loans written off (uncollectable)		1,713,665	
			<u>44,164,392</u>
Net decrease in book value of loans during year, as above			<u>(26,953,492)</u>

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

SPECIAL PURPOSE FUNDS—SUMMARY OF TRANSACTIONS AND BALANCES

	Balance, March 31, 1979	Revenue and Credits				Expenditure				Balance, March 31, 1980
		Transfers ¹	Interest on ² Investments and Loans	Other Receipts	Total	Adminis- tration Costs	Grants	Other Expendi- ture ³	Total	
Fixed-capital (Perpetual) Funds										
Capital Accounts—										
British Columbia Cultural Fund	\$ 20,000,000	\$	\$	\$	\$	\$	\$	\$	\$	\$
Drug, Alcohol, and Cigarette Education, Preven- tion, and Rehabilitation Fund	25,000,000	—	—	—	—	—	—	—	—	25,000,000
First Citizens' Fund	25,000,000	—	—	—	—	—	—	—	—	25,000,000
Physical Fitness and Amateur Sports Fund	90,000,000	—	—	—	—	—	—	—	—	90,000,000
See "Current Accounts" Below										
Current Accounts (Available for Expenditure)—										
British Columbia Cultural Fund	77,044	2,354,026	1,610,477	—	3,964,503	—	3,875,686	—	3,875,686	165,861
Drug, Alcohol, and Cigarette Education, Preven- tion, and Rehabilitation Fund	5,086,302	—	2,534,256	—	2,534,256	140,074	1,148,142	1,850,442	3,138,658	4,481,900
First Citizens' Fund	2,853,962	—	1,833,150	—	1,833,150	—	1,730,526	—	2,956,586	6,401,234
Physical Fitness and Amateur Sports Fund	1,283,638	2,240,000	1,770,298	—	4,010,298	—	4,073,485	—	4,073,485	1,220,451
	9,300,946	4,594,026	7,448,181	—	12,342,207	140,074	10,827,839	1,850,442	12,818,355	8,824,798
Other Funds										
Accelerated Reforestation Fund	1,477	—	—	—	—	—	—	1,477	1,477	—
Crop Insurance Stabilization Fund	16,234,730	—	1,714,383	—	1,714,383	—	—	—	—	17,949,113
2 Crown Land Fund—	75,771,077	—	—	—	—	—	—	—	—	90,606,401
Permanent—Cash and investments	153,336,431	—	22,132,431	3,276,985	25,409,416	—	—	4,649,289	4,649,289	159,261,234
Other assets	—	200,000,000	—	—	200,000,000	—	—	—	—	200,000,000
First Mortgage Program	229,107,508	200,000,000	22,132,431	3,276,985	225,409,416	—	—	4,649,289	4,649,289	449,867,635
Farm Income Assurance Fund	—	—	5,364,916	3,276,985	8,641,901	—	—	9,132,732	9,132,732	10,000,000
Farm Products Industry Improvement Fund	1,989,656	—	19,132,732	12,000	163,706	—	—	66,145	936,577	1,216,785
Lottery Fund	13,377,126	(4,594,026)	151,706	16,049,465	11,455,439	1,041,212	11,563,566	—	12,604,778	12,227,787
Lower Mainland Stadium Fund	—	25,000,000	—	—	25,000,000	—	—	—	—	25,000,000
3 Provincial Home Acquisition Fund—	76,488,550	—	—	—	—	—	—	—	—	—
Cash and investments	220,712,364	—	30,473,553	—	30,473,553	238,223	15,034,516	4,246,534	19,519,273	114,396,322
Other assets	297,205,914	—	30,473,553	—	30,473,553	388,223	15,034,516	4,246,534	19,519,273	193,763,872
Revenue Sharing Fund	5,127,577	141,700,000	—	—	141,700,000	—	—	4,246,534	19,519,273	308,160,194
Vancouver Trade & Convention Centre Fund	—	10,000,000	—	—	10,000,000	—	—	—	144,129,190	2,698,387
Victoria Trade & Convention Centre Fund	—	2,500,000	—	—	2,500,000	—	—	—	144,129,190	10,000,000
	563,043,988	388,373,790	54,472,073	24,703,366	467,549,229	1,279,435	171,597,704	18,096,177	190,973,316	2,500,000
Miscellaneous Statutory Accounts										
Consumer Advancement Fund	1,318	—	—	—	—	—	—	—	—	1,318
Crop Insurance Accounts	3,016,739	1,742,398	—	2,027,861	3,770,259	—	—	3,427,498	3,427,498	3,359,140
Dairy Producers' Protection Fund	215,894	—	—	22,026	22,026	—	—	—	—	237,920
Domestic Animal Protection Fund	138,454	—	—	40,446	40,446	2,588	34,040	3,723	40,351	138,549
University Endowment Lands Administration Account	3,046,158	—	—	995,728	995,728	—	—	935,155	935,155	3,106,731
	6,418,203	1,742,398	—	3,086,061	4,828,459	2,588	34,040	4,366,376	4,403,658	6,443,658
Combined totals	668,763,137	394,710,214	62,220,254	27,789,427	484,719,895	1,422,097	182,459,583	24,312,995	208,194,675	945,288,357

¹ Interest entitlement is determined by the governing statutes.

² Crown Land Fund—real estate acquisition and development costs are not charged to fund expenditures but are carried as other assets (page B 10). The costs will be reflected in the fund transactions in future years upon disposal of the properties.

³ Provincial Home Acquisition Fund expenditures comprise statutory abatement and remissions re mortgage loans as well as home acquisition grants. The home-owner (mortgage) loans issued are not charged to fund expenditures but are carried as receivables (page B 10).

⁴ Provincial Home Acquisition Fund expenditures comprise statutory abatement and remissions re mortgage loans as well as home acquisition grants. The home-owner (mortgage) loans issued are not charged to fund expenditures but are carried as receivables (page B 10).

⁵ Includes transfers to General Fund of \$2,324,256 represented by recoveries to Health, Vote 137 (Drug, Alcohol, and Cigarette Education, Prevention, and Rehabilitation Fund) \$1,366,184, and Lands, Parks and Housing, Vote 163 (Provincial Home Acquisition Fund) \$958,072.

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

SUPERANNUATION FUNDS—ASSETS			
	1980	1979	Net increase or (decrease) during 1979/80
	\$	\$	\$
Cash and Investments			
Funds held in the General Fund cash and short-term investment accounts (page B 2).....	85,132,773	18,708,159	66,424,614
Investments (at lower of cost or par)—listed below (see note below).....	740,063,246	670,842,507	69,220,739
Total cash and investments	<u>825,196,019</u>	<u>689,550,666</u>	<u>135,645,353</u>
<i>Securities Held</i>			
Public Service Superannuation Fund—			
Debt securities (listed at par value)—			
Short-term deposits with chartered banks	8,870,335	38,419,394	
Province of British Columbia	115,157,990	127,407,790	
Province of Ontario	1,030,000	1,030,000	
Province of Quebec	1,501,000	1,501,000	
Province of Saskatchewan	9,286,000	8,342,000	
Government of Canada	33,284,000	28,719,000	
Manitoba Hydro-electric Commission (Province of Manitoba guarantee)	312,000	312,000	
Manitoba Telephone Systems (Province of Mani- toba guarantee)	70,000	70,000	
Montreal Auto Route (Province of Quebec guaran- tee)	—	250,000	
New Brunswick Electric Power Commission (Province of New Brunswick guarantee)	1,595,000	1,595,000	
Newfoundland and Labrador Hydro-electric Cor- poration (Province of Newfoundland guaran- tee)	723,000	700,000	
Newfoundland Municipalities Capital Financing (Province of Newfoundland guarantee)	5,000,000	5,000,000	
Nova Scotia Power Corporation (Province of Nova Scotia guarantee)	2,347,000	2,325,000	
Ontario Hydro-electric Power Commission (Pro- vince of Ontario guarantee)	40,476,000	40,376,000	
Quebec Hydro-electric Commission (Province of Quebec guarantee)	5,051,000	4,983,000	
British Columbia Educational Institutions Capital Financing Authority ¹	1,025,000	—	
British Columbia Hydro and Power Authority ¹	376,385,150	303,531,000	
British Columbia Railway Company ¹	89,306,000	43,989,000	
British Columbia Regional Hospital Districts Financing Authority ¹	10,000,000	10,000,000	
British Columbia School Districts Capital Finan- cing Authority ¹	18,982,800	18,701,500	
British Columbia Steamship Company (1975) Ltd. ¹	2,900,000	3,400,000	
British Columbia municipalities ¹	3,725,585	4,925,728	
British Columbia improvement districts ¹	11,788,800	12,143,500	
British Columbia school districts ¹	1,032,100	1,491,400	
Export Development Corporation ²	—	7,437,575	
	<u>739,848,760</u>	<u>666,649,887</u>	
Less excess of par value over cost	<u>15,746,909</u>	<u>12,185,034</u>	
	<u>724,101,851</u>	<u>654,464,853</u>	

¹ Province of British Columbia guarantee.² Government of Canada guarantee.

NOTE—Investments are recorded at cost with the exception of long-term debt securities held by the superannuation funds which are recorded at the lower of cost or par since premiums paid on these securities are written off at the time of purchase.

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued**SUPERANNUATION FUNDS—ASSETS—Continued**

	1980	1979
	\$	\$
<i>Securities Held—Continued</i>		
Public Service Superannuation Fund— <i>Continued</i>		
Stocks (listed at cost)—		
Bank of British Columbia, 51,055 shares.....	1,147,589	1,147,589
British Columbia Telephone Company, 1,215,844 common shares.....	13,575,779	13,575,779
Canadian Pacific Limited, 1,200 common shares.....	19,800	19,800
Imperial Oil Limited, 300 common shares.....	12,712	12,712
International Nickel Company of Canada Ltd., 450 common shares.....	14,344	14,344
Total securities (at lower of cost or par).....	<u>738,872,075</u>	<u>669,235,077</u>
Members of the Legislative Assembly Superannuation Account—		
Debt securities (listed at par value)—		
Short-term deposits with chartered banks.....	—	400,000
British Columbia Hydro and Power Authority ¹	1,009,000	1,009,000
British Columbia Railway Company ¹	20,000	20,000
British Columbia School Districts Capital Financing Authority ¹	90,000	90,000
British Columbia improvement districts ¹	—	10,000
British Columbia school districts ¹	9,200	16,800
Government of Canada.....	28,000	28,000
Ontario Hydro-electric Power Commission ²	40,000	40,000
Province of Saskatchewan.....	15,000	15,000
	<u>1,211,200</u>	<u>1,628,800</u>
Less excess of par value over cost.....	20,029	21,370
Total securities (at lower of cost or par).....	<u>1,191,171</u>	<u>1,607,430</u>
Total investments (at lower of cost or par), above.....	<u>740,063,246</u>	<u>670,842,507</u>

¹ Province of British Columbia guarantee.² Province of Ontario guarantee.

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued**SUPERANNUATION FUNDS—SUMMARY OF TRANSACTIONS FOR THE YEARS ENDED
MARCH 31, 1980 and 1979****PUBLIC SERVICE SUPERANNUATION FUND**

	1980 \$	1979 \$
Revenues and Credits		
Contributions—		
Employees	46,303,857	42,426,674
Province of British Columbia	59,860,776	54,543,461
Other employers	11,164,708	9,972,738
Transfers from other plans and funds (net).....	3,909,986	1,777,210
Transfers from Member's Account (below) ¹	711,656	323,362
Interest on investments.....	63,931,846	45,690,379
	<u>185,882,829</u>	<u>154,733,824</u>
Expenditures and Charges		
Superannuation allowances	34,198,437	27,953,683
Refunds—		
Employees	8,727,191	6,031,800
Province of British Columbia	7,490,209	5,107,284
	<u>50,415,837</u>	<u>39,092,767</u>
Net increase in fund during year	135,466,992	115,641,057
Balance at credit of fund at beginning of year	687,917,655	572,276,598
Balance at credit of fund at end of year	<u>823,384,647</u>	<u>687,917,655</u>

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Revenues and Credits		
Contributions—		
Members	181,385	87,698
Province of British Columbia	568,354	163,958
Interest on investments.....	175,060	109,379
	<u>924,799</u>	<u>361,035</u>
Expenditures and Charges		
Transfer to Public Service Fund (above) ¹	711,656	323,362
Refund—Members.....	34,782	6,309
	<u>746,438</u>	<u>329,671</u>
Net increase in fund during year	178,361	31,364
Balance at credit of fund at beginning of year	1,633,011	1,601,647
Balance at credit of fund at end of year	<u>1,811,372</u>	<u>1,633,011</u>

¹ Superannuation allowances to former Members of the Legislative Assembly are paid from the Public Service Superannuation Fund for purposes of administration. The capitalized values of the allowances are provided by transfer from the Members of the Legislative Assembly Account.

NOTE—For purposes of the Statement of Revenues and Expenditures (page A 5) the two funds are combined; refunds are offset against receipts and transfers between the two funds are eliminated.

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued**TRUST FUNDS—ASSETS**

	1980	1979	Net increase or (decrease) during 1979/80
	\$	\$	\$
Cash and Investments			
Cash in banks	6,391,036	6,609,554	(218,518)
Funds held in the General Fund cash and short-term investment accounts (page B 2).....	80,052,328	44,617,921	35,434,407
Short-term deposits with chartered banks and trust companies ...	80,873,041	61,538,372	19,334,669
Investments—direct or guaranteed securities of the Government of Canada and the Provinces	847,828,887	728,509,833	119,319,054
Total cash and investments	<u>1,015,145,292</u>	<u>841,275,680</u>	<u>173,869,612</u>

TRUST FUNDS—BALANCES

Trust Deposits			
Bond redemption account (unclaimed bonds)	7,525	7,525	—
Bond interest coupon account (unclaimed bond coupons)...	2,984	3,284	(300)
Cemetery Tax Account	87,175	85,737	1,438
Companies in liquidation	458,874	455,787	3,087
Courts	35,228,635	28,206,990	7,021,645
Intestate estates	21,786,756	17,599,848	4,186,908
Long term disability fund—Public Service	10,335,222	3,724,381	6,610,841
Long term disability fund—Crown Corporations	2,283,435	678,413	1,605,022
Official Committee	32,855,355	22,890,119	9,965,236
Official Guardian	8,087,984	6,722,683	1,365,301
Patients' accounts, Provincial institutions	454,285	375,202	79,083
Miscellaneous	709,807	47,449	662,358
	<u>112,298,037</u>	<u>80,797,418</u>	<u>31,500,619</u>
Sinking Funds			
British Columbia Buildings Corporation	3,317,512	1,281,568	2,035,944
British Columbia Educational Institutions Capital Financing Authority	974,772	121,089	853,683
British Columbia Ferry Corporation	20,698,377	27,778,759	(7,080,382)
British Columbia Hydro and Power Authority	411,141,419	348,834,604	62,306,815
British Columbia Railway Company	118,431,893	100,076,128	18,355,765
British Columbia Regional Hospital Districts Financing Au- thority	70,087,999	52,987,325	17,100,674
British Columbia School Districts Capital Financing Author- ity	240,938,748	192,957,349	47,981,399
Burnaby, District of	6,999	780,510	(773,511)
Greater Vancouver Sewerage and Drainage District	22,451,440	19,979,917	2,471,523
Queensborough Bridge account	991,799	1,247,984	(256,185)
Sundry improvement districts	5,599,919	5,991,644	(391,725)
	<u>894,640,877</u>	<u>752,036,877</u>	<u>142,604,000</u>
Other			
Elderly Citizens Housing Fund	1,556,462	1,473,967	82,495
Ferries Insurance Fund	5,309,773	4,751,785	557,988
Land Registry Assurance Fund	874,040	840,938	33,102
Travel Agents Assurance Fund	390,630	262,914	127,716
Workers' Compensation Board, Accident Fund bank account	75,473	1,111,781	(1,036,308)
	<u>8,206,378</u>	<u>8,441,385</u>	<u>(235,007)</u>
Total miscellaneous trust accounts	<u>1,015,145,292</u>	<u>841,275,680</u>	<u>173,869,612</u>

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

GUARANTEED DEBT

Debt of Municipalities, Other Local Governments, and Crown Agencies, Etc.,
Guaranteed by the Province (net) as to Principal and Interest

		1980		1979
	Gross Outstanding ¹	Less Sinking Funds ²	Net Outstanding	Net Outstanding
\$	\$	\$	\$	\$
<i>Municipalities and other local governments—</i>				
(1) Guarantees authorized pursuant to the <i>Public Schools Act</i> (principally funded)....	1,031,228,600			
Less: held by British Columbia School Districts Capital Financing Authority	<u>1,025,102,000</u>	6,126,600 ³	—	6,126,600
				10,524,900
(2) Guarantees authorized pursuant to sec. 46, <i>Regional Hospital Districts Act</i>	445,744,000			
Less: held by British Columbia Regional Hospital Districts Financing Authority	<u>445,744,000</u>	—	—	—
(3) Guarantees authorized pursuant to sec. 3, <i>Municipalities Assistance Act</i> (principally serials).....	28,268,040	—	28,268,040	32,012,482
(4) Guarantees authorized pursuant to sec. 12, <i>Improvement Districts Assistance Loan Act</i> : Debtentures (principally serials)	25,451,100	6,024,211	19,426,889	20,072,135
(5) Greater Vancouver Sewerage and Drainage District debentures (some serials).....	<u>19,795,000</u>	<u>19,783,325</u>	<u>11,675</u>	<u>2,081,053</u>
Subtotal, municipalities and local governments.....	<u>79,640,740</u>	<u>25,807,536</u>	<u>53,833,204</u>	<u>64,690,570</u>
<i>Crown agencies⁴—</i>				
(6) Guarantees authorized pursuant to sec. 8, <i>British Columbia Educational Institutions Capital Financing Authority Act</i> —debentures—funded	59,831,000	976,910	58,854,090	25,167,996
(7) Guarantees authorized pursuant to sec. 46, <i>British Columbia Hydro and Power Authority Act, 1964</i> — Bonds and debentures—funded	5,690,331,182	419,730,332	5,270,600,850	4,787,581,939
Parity bonds—unfunded	25,000,000	—	25,000,000	50,000,000
(8) Guarantees authorized pursuant to sec. 17, <i>British Columbia Railway Company Construction Loan Act</i> ⁵ — Bonds and debentures—funded	822,693,000	125,197,761	697,495,239	630,037,861
Notes—unfunded	30,000,000	—	30,000,000	20,000,000

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

GUARANTEED DEBT—Continued

		1980		1979
	Gross Outstanding ¹ \$	Less Sinking Funds ² \$	Net Outstanding \$	Net Outstanding \$
<i>Crown agencies</i> ⁴ —Continued				
(9) Guarantees authorized pursuant to sec. 28, <i>British Columbia Ferry Corporation Act</i> ,—bonds and debentures—funded	15,463,000	15,463,000	—	—
(10) Guarantees authorized pursuant to sec. 9, <i>British Columbia School Districts Capital Financing Authority Act</i> ,—debentures—principally funded	1,025,102,000	247,775,878	777,326,122	741,349,191
(11) Guarantees authorized pursuant to sec. 9, <i>British Columbia Regional Hospital Districts Financing Authority Act</i> ,—debentures—funded	472,244,000	72,003,338	400,240,662	333,984,536
(12) Guarantees authorized pursuant to sec. 8, <i>British Columbia Cellulose Company Act</i> , 1973 (U.S. funds)	24,000,000	—	24,000,000	30,500,000
(13) Guarantees authorized pursuant to sec. 4 A, <i>Ministry of Environment Act</i> re B.C. Steamship Company (1975) Ltd.	2,900,000	—	2,900,000	3,400,000
(14) Guarantees authorized pursuant to sec. 12, <i>British Columbia Buildings Corporation Act</i> , 1976—				
Debentures—funded	86,386,000	3,382,254	83,003,746	66,777,132
Notes—unfunded	46,000,000	—	46,000,000	20,000,000
(15) Guarantees authorized pursuant to sec. 14, <i>Development Corporation of British Columbia Act</i> , 1974—notes	29,000,000	—	29,000,000	25,600,000
Subtotal, Crown agencies	<u>8,328,950,182</u>	<u>884,529,473</u>	<u>7,444,420,709</u>	<u>6,734,398,655</u>
<i>Resource enterprises</i> —				
(16) Guarantees authorized pursuant to sec. 3, <i>Farm Products Industry Improvement Act</i> , 1973, 2nd Sess.	7,293,889	—	7,293,889	8,252,592
(17) Guarantees authorized pursuant to sec. 3, <i>Agricultural Credit Act</i> , 1973, 2nd Sess.	3,718,456	—	3,718,456	3,604,669
(18) Guarantees authorized pursuant to sec. 4 (3), <i>Ministry of Economic Development Act</i>	45,080	—	45,080	198,400
Subtotal, resource enterprises	<u>11,057,425</u>	<u>—</u>	<u>11,057,425</u>	<u>12,055,661</u>
Grand total, all guaranteed debt	8,419,648,347	910,337,009	7,509,311,338	6,811,144,886
Less: Investments held by General and Special Purpose Funds ⁶	214,150,500	—	214,150,500	165,530,700
Net total, all guaranteed debt	<u>8,205,497,847</u>	<u>910,337,009</u>	<u>7,295,160,838</u>	<u>6,645,614,186</u>

¹ Except in the case of the British Columbia Hydro and Power Authority where debt payable in United States dollars is translated to Canadian dollars at the rates of exchange prevailing at the date the debt was incurred, debt payable in United States dollars is recorded at par. Translation of the debt payable in United States dollars at the rate of exchange as at March 31, 1980, would increase the total gross debt outstanding by approximately \$293 million.

² Sinking funds comprise cash and investments recorded at par value plus accrued interest except for Item (7) recorded at book value plus cash and accrued interest and Item (9) shown at an adjusted value equivalent to the debt outstanding (book value plus accrued interest equals \$20,905,651). Translation of securities payable in United States funds, including accrued interest, at the rate of exchange as at March 31, 1980, would increase the total value of sinking funds by approximately \$16.3 million.

³ Repayable serially, issued prior to the formation of the School Districts Capital Financing Authority.

⁴ See Section F, for details on maturity dates, interest rates, and redemption features of these Crown Agencies.

⁵ See Notes to Financial Statements, page A 11, British Columbia Railway Company.

⁶ See pages B 2 and B 9 for the breakdown of investments held by the General and Special Purpose Funds.

NOTE—See Notes to Financial Statements, page A 11, Guaranteed Debt.

STATEMENT OF DIRECT DEBT OUTSTANDING AND UNPAID AS AT MARCH 31, 1980

Maturity	Date of Issue	Rate (%)	Nature	Series	Amount Outstanding	Interest Payable	Place and Manner of Payment	Term (years)	Denomination	Authority
May 1, 1988	May 1, 1978	9½	Bonds	BD	235,347,790	1 May & Nov.	L.M.—C.B.C.—V., Vt., E., C., R., W., T., M., H.	10 ¹	1,000 ²	<i>British Columbia Deficit Repayment Act, 1975-76, (S.B.C. 1976, Chap. 6)</i>

¹ The Bonds are repayable in nine annual instalments of \$26,100,000 each on May 1, 1979, through 1987, plus a final \$26,547,790 on May 1, 1988. The Province has the right at its option to redeem the Bonds on June 1, 1978, or any date thereafter, as a whole or in part.

² Debentures may be obtained in fully registered form in denominations of \$1,000 and authorized in multiples thereof. As at March 31, 1980 and 1979 the total unmatured debt was held in the investment accounts of the Public Service Superannuation and other trust funds.

L.M.—In lawful money of Canada, C.B.C.—At the Canadian Imperial Bank of Commerce, V.—Victoria, Vt.—Vancouver, E.—Edmonton, C.—Calgary, R.—Regina, W.—Winnipeg, T.—Toronto, M.—Montreal, H.—Halifax, S.B.C.—Statutes of British Columbia.

L. I. BELL

Deputy Minister of Finance

SCHEDULES OF GENERAL FUND REVENUE AND EXPENDITURE

CONTENTS

	Page
Revenue for the fiscal year ended March 31, 1980 — Details by source	C 2
Expenditure for the fiscal year ended March 31, 1980 —	
Budgetary expenditures and appropriations by ministries —	
Legislation	C 4
Auditor General	C 4
Ombudsman	C 4
Executive Council	C 4
Ministry of Agriculture	C 4
Ministry of Attorney General	C 4
Ministry of Consumer and Corporate Affairs	C 5
Ministry of Deregulation	C 5
Ministry of Economic Development	C 6
Ministry of Education, Science and Technology	C 6
Ministry of Energy, Mines and Petroleum Resources	C 6
Ministry of Environment	C 7
Ministry of Finance	C 7
Ministry of Forests	C 8
Ministry of Health	C 8
Ministry of Human Resources	C 8
Ministry of Labour	C 9
Ministry of Lands, Parks and Housing	C 9
Ministry of Municipal Affairs	C 9
Ministry of Provincial Secretary and Government Services	C 10
Ministry of Tourism and Small Business Development	C 10
Ministry of Transportation, Communications and Highways	C 11
Ministry of Intergovernmental Relations	C 11
Ministry of Universities, Science and Communications	C 11
Nonbudgetary expenditure	C 11
Expenditure (Revenue Surplus Appropriations)	C 12

DETAILS OF REVENUE FOR THE FISCAL YEAR ENDED MARCH 31, 1980

ESTIMATED \$	SOURCE	\$	Received \$	\$
TAXATION REVENUE				
1,141,000,000	Personal income		1,215,963,618	
376,000,000	Corporation income		434,676,109	
585,000,000	Social services		630,280,209	
184,000,000	Gasoline		191,829,815	
24,000,000	Motive-fuel use		25,762,109	
2,000,000	Fuel oil		2,197,075	
66,000,000	Cigarette and tobacco		66,837,073	
42,000,000	Corporation capital		46,802,306	
20,000,000	Property		21,510,276	
15,000,000	Insurance premiums		15,795,129	
12,000,000	Hotel and motel room		12,306,581	
10,000,000	Pari mutuel betting		8,443,861	
1,000,000	Succession and gift		1,464,726	
2,478,000,000	Total taxation revenue		2,673,868,887	

NATURAL RESOURCE REVENUE

Minerals —				
Petroleum and natural gas —				
170,000,000	British Columbia Petroleum Corporation	320,825,000		
120,000,000	Permits and fees	229,784,585		
41,000,000	Petroleum and natural gas royalties	48,055,392		
16,000,000	Mining tax	20,178,901		
9,600,000	Mineral resource tax	27,916,997		
9,300,000	Mineral land tax	9,869,834		
4,000,000	Coal, minerals, and metals royalties	4,717,673		
4,600,000	Miscellaneous mining receipts	6,059,189		
374,500,000			667,407,571	
Lands and forests —				
40,000,000	Logging tax	44,054,140		
164,000,000	Timber sales ¹	538,642,080		
12,000,000	Timber royalties	15,014,550		
5,500,000	Land leases, rentals and fees	9,841,518		
1,500,000	Miscellaneous lands and forest receipts	1,814,362		
223,000,000			609,366,650	
Water resources —				
15,000,000	Water rentals and recording fees		14,994,374	
6,000,000	Wildlife Act — fees and licences		6,267,798	
618,500,000	Total natural resource revenue		1,298,036,393	

OTHER REVENUE

Sales and service fees —				
2,800,000	Land sales	4,164,633		
5,000,000	Motor-vehicle lien and search fees	3,882,880		
8,200,000	Medicare services recoveries	5,681,409		
3,200,000	Ferry revenue	2,504,748		
2,600,000	Ambulance service	2,600,175		
8,700,000	Forest scaling fees	8,519,501		
2,100,000	Land clearing receipts	2,305,259		
21,500,000	Land Registry fees	24,081,433		
1,400,000	Sheriffs' fees	1,123,500		
1,000,000	Publications Service Branch	866,538		
1,570,000	Receipts from <i>Beautiful British Columbia Magazine</i>	1,650,988		
1,920,000	Miscellaneous parks receipts	1,676,519		
5,010,000	Miscellaneous sales and services	6,190,211		
65,000,000			65,247,794	

¹ Timber sales are reported net of allowances of \$34,209,116 made to operators for expenses incurred for roadbuilding, reforestation, etc., on Crown land.

DETAILS OF REVENUE FOR THE FISCAL YEAR ENDED MARCH 31, 1980—Continued

ESTIMATED \$	SOURCE	\$	Received \$	\$
OTHER REVENUE—Continued				
	Licences and permits —			
71,000,000	Motor-vehicle licences and permits	67,927,334		
4,500,000	Companies Branch	5,155,875		
2,200,000	Electrical energy inspection fees	2,413,254		
1,800,000	Fire Marshal Act — fees, etc.	1,941,468		
2,150,000	Law stamps	2,196,492		
8,100,000	Liquor Licensing Branch — permits and fees	9,487,304		
1,800,000	Probate fees	1,396,005		
1,540,000	Camp-site permits and park use	1,578,852		
4,910,000	Miscellaneous licences and permits	5,486,100		
98,000,000			97,582,684	
12,000,000	Fines and penalties		12,807,290	
52,000,000	Interest from investments		84,424,627	
	Miscellaneous —			
	Institutional maintenance receipts —			
7,100,000	Maintenance of children	8,341,072		
3,500,000	Other maintenance receipts	3,948,959		
	Miscellaneous revenue —			
4,400,000	Insurance claim receipts	5,065,695		
4,800,000	Superannuation Branch — cost of recoveries	8,676,145		
1,400,000	Glendale laundry receipts	—		
15,250,000	Other miscellaneous revenue	16,987,427		
36,450,000			43,019,298	
263,450,000	Total other revenue			303,081,693
CONTRIBUTIONS FROM GOVERNMENT ENTERPRISES				
215,000,000	Liquor Distribution Branch — net profit		224,073,996	
	British Columbia Buildings Corporation—			
10,000,000	Dividends		10,000,000	
10,000,000	Repayment of capital advances		10,000,000	
—	British Columbia Systems Corporation—net profit		237,000	
235,000,000	Total contributions from Government enterprises			244,310,996
CONTRIBUTIONS FROM OTHER GOVERNMENTS				
	Canada —			
600,000,000	Established programs financing	593,409,000		
242,000,000	Canada assistance plan	254,873,813		
	Other shared-cost programs —			
37,000,000	Adult occupational training	27,700,308		
4,700,000	Water planning and management	5,529,908		
20,000,000	Economic development	14,428,477		
9,900,000	Transportation and highways	10,942,317		
31,300,000	Other federal payments	37,073,079		
944,900,000			943,956,902	
300,000	Percentage of power corporation tax		924,195	
2,100,000	Statutory subsidies		2,116,848	
947,300,000	Subtotal, Canada		946,997,945	
25,200,000	Municipal share of joint-service programs		28,861,534	
—	Other Provinces		176,110	
972,500,000	Total contributions from other Governments		976,035,589	
4,567,450,000	Total budgetary revenue			5,495,333,558
NONBUDGETARY				
	Recovery of unearned premium reserve from I.C.B.C.		2,810,368	
	Recovery of advances to B.C. Assessment Authority		2,500,000	
	Sale of assets of Surrey Farm Products Ltd. (formerly Panco Poultry Ltd.)		14,800,000	
			20,110,368	
	Total revenue			5,515,443,926

EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1980

SUMMARY SHOWING EXPENDITURE COMPARED WITH MAIN ESTIMATES AND OTHER AUTHORIZATIONS

No. of vote	SERVICE	Total expenditure \$	Main estimates voted \$	Expenditure over (under) main estimates \$	Other authori- zations ¹ \$	Net over (under) expenditures \$
Legislation						
1	Legislation	4,305,516	4,307,865	(2,349)		(2,349)
2	Crown Corporation Reporting Committee	356,794	405,300	(48,506)		(48,506)
		4,662,310	4,713,165	(50,855)		(50,855)
	Recruitment savings		51,160	51,160		51,160
		4,662,310	4,662,005	305		305
Auditor General						
3	Auditor General	1,692,150	2,466,906	(774,756)		(774,756)
4	Building occupancy charges	110,549	266,369	(155,820)		(155,820)
		1,802,699	2,733,275	(930,576)		(930,576)
	Recruitment savings		192,670	192,670		192,670
		1,802,699	2,540,605	(737,906)		(737,906)
Ombudsman						
5	Ombudsman	277,676	300,000	(22,324)		(22,324)
Executive Council						
6	Premier's office	245,036	245,047	(11)		(11)
7	Executive Council	524,758	535,833	(11,075)		(11,075)
		769,794	780,880	(11,086)		(11,086)
	Recruitment savings		54,446	54,446		54,446
		769,794	726,434	43,360		43,360
Ministry of Agriculture						
8	Minister's office	78,910	109,787	(30,877)		(30,877)
9	Deputy Minister's office	1,118,348	1,183,780	(65,432)		(65,432)
10	General administration	1,353,354	1,375,366	(22,012)		(22,012)
11	Production services	4,135,603	4,269,593	(133,990)		(133,990)
12	Marketing services	604,218	604,476	(258)		(258)
13	Financial services	37,560,548	39,726,088	(2,165,540)		(2,165,540)
14	Information services	186,997	188,670	(1,673)		(1,673)
15	Specialist and regulatory services	4,117,012	4,431,184	(314,172)		(314,172)
16	Milk Board	225,187	225,985	(798)		(798)
17	Building occupancy charges	3,143,466	3,676,000	(532,534)		(532,534)
18	Computer and consulting charges	407,072	444,862	(37,790)		(37,790)
Statutory—						
	<i>Horned Cattle Purchasing Act</i> (R.S.B.C. 1960, Chap. 176, Sec. 8)—Livestock Im- provement	16,092		16,092	16,092	—
	<i>British Columbia Crop Insurance Act</i> (1966, Chap. 4, Sec. 5)—Contribution to Program—Recoverable from Federal Government	1,742,399		1,742,399	1,742,399	—
		54,689,206	56,235,791	(1,546,585)	1,758,491	(3,305,076)
	Recruitment savings		1,002,645	1,002,645		1,002,645
		54,689,206	55,233,146	(543,940)	1,758,491	(2,302,431)
Ministry of Attorney General						
19	Minister's office	143,500	145,623	(2,123)		(2,123)
20	Administration and support	4,508,319	4,118,780	389,539		
	Supplement—Special Warrant No. 27				432,000	(42,461)
21	Court services	31,676,071	30,007,013	1,669,058		169,058
	Supplement—Special Warrant No. 27				1,500,000	740,564
22	Criminal Justice Division	9,823,310	8,082,746	1,740,564		
	Supplement—Special Warrant No. 27				1,000,000	
23	Police services	39,946,367	38,641,433	1,304,934		
	Supplement—Special Warrant No. 27				2,000,000	(695,066)
24	Corrections	56,432,801	56,487,836	(55,035)		(55,035)
25	Legal Services Commission	11,346,008	10,014,770	1,331,238		
	Statutory— <i>Legal Services Society Act</i> (1979, Chap. 15, Sec. 20)				1,331,238	—
26	Justice Development Commission	793,592	858,317	(64,725)		(64,725)

EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1980—Continued

No. of vote	SERVICE	Total expenditure \$	Main estimates voted \$	Expenditure over (under) main estimates \$	Other authori- zations ¹ \$	Net over (under) expenditures \$
	Ministry of Attorney General					
	—Continued					
27	Legal Services to Government	4,926,641	3,917,204	1,009,437		
	Supplement—Special Warrant No. 27				500,000	509,437
28	Superior and County Court	1,194,042	1,127,114	66,928		
	Supplement—Special Warrant No. 27				130,000	(63,072)
29	Provincial Court	5,563,910	5,698,478	(134,568)		
	Supplement—Special Warrant No. 27				100,000	(234,568)
30	Coroners	2,227,373	1,072,456	1,154,917		
	Supplement—Special Warrant No. 27				750,000	404,917
31	British Columbia Parole Board	93,827	67,225	26,602		
	Supplement—Special Warrant No. 27				85,000	(58,398)
32	Law Reform Commission	259,386	286,190	(26,804)		
33	<i>Criminal Injuries Compensation Act</i>	1,926,658	1,255,000	671,658		(26,804)
	Supplement—Special Warrant No. 27				650,000	
	Statutory— <i>Criminal Injuries Compensation</i> <i>Act (1972, Chap. 17, Sec. 2 (5))</i>				21,658	—
34	Public Trustee	1,544,322	1,569,882	(25,560)		
	Supplement—Special Warrant No. 27				100,000	(125,560)
35	Fire Marshal	1,177,212	1,239,425	(62,213)		
	Supplement—Special Warrant No. 27				50,000	(112,213)
36	British Columbia Racing Commission	872,258	455,990	416,268		
	Supplement—Special Warrant No. 27				450,000	(33,732)
37	Film classification	106,711	125,362	(18,651)		(18,651)
38	Land Registry Program	5,980,330	6,172,021	(191,691)		(191,691)
39	Order in Council Patients' Review Board	69,729	83,692	(13,963)		(13,963)
40	Building occupancy charges	31,588,436	32,204,000	(615,564)		(615,564)
41	Computer and consulting charges	1,561,313	1,667,623	(106,310)		(106,310)
	Statutory— <i>Police Act (1974, Chap. 64, Sec. 7 (4))</i>					
	Esquimalt Police Study	1,621		1,621	1,621	—
	Delta Police Investigation	44,029		44,029	44,029	—
	Study of Policing Costs in R.C.M.P. Policed Areas	11,357		11,357	11,357	—
	<i>Provincial Court Act (1975, Chap. 57, Sec.</i> <i>40 (4))</i>					
	Separation Allowance for Provincial Court Judge	18,917		18,917	18,917	—
	Recruitment savings	213,838,040	205,298,180 8,731,120	8,539,860 8,731,120	9,175,820	(635,960) 8,731,120
		213,838,040	196,567,060	17,270,980	9,175,820	8,095,160
	Ministry of Consumer and Corporate Affairs					
42	Minister's office	121,425	133,005	(11,580)		(11,580)
43	Executive and administration	534,217	586,979	(52,762)		(52,762)
44	Consumer affairs	2,408,787	2,736,650	(327,863)		(327,863)
45	Corporate affairs	4,108,572	4,159,986	(51,414)		(51,414)
46	Rentalsman	2,111,332	1,968,397	142,935		
	Supplement—Special Warrant No. 13				143,860	(925)
47	Liquor Control and Licensing Branch	1,126,725	1,241,997	(115,272)		(115,272)
48	Corporate and Financial Services Commission	36,743	68,500	(31,757)		(31,757)
49	Auditors' Certification Board	1,633	3,000	(1,367)		(1,367)
50	Building occupancy charges	1,360,598	1,495,000	(134,402)		(134,402)
51	Computer and consulting charges	1,132,033	1,132,038	(5)		(5)
	Recruitment savings	12,942,065	13,525,552 820,249	(583,487) 820,249	143,860	(727,347) 820,249
		12,942,065	12,705,303	236,762	143,860	92,902
	Ministry of Deregulation					
52	Minister's office	37,016	89,634	(52,618)		(52,618)
53	General administration	606,564	824,041	(217,477)		(217,477)
54	Provincial Capital Commission	631,637	704,048	(72,411)		(72,411)
55	Building occupancy charges	58,860	90,000	(31,140)		(31,140)
	Statutory— <i>Provincial Capital Commission Act</i> <i>(1956, Chap. 57, Sec. 11) Crystal Gardens</i> <i>Restoration</i>	250,000		250,000	250,000	—
	Recruitment savings	1,584,077	1,707,723 49,296	(123,646) 49,296	250,000	(373,646) 49,296
		1,584,077	1,658,427	(74,350)	250,000	(324,350)

EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1980—Continued

No. of vote	SERVICE	Total expenditure	Main estimates voted	Expenditure over (under) main estimates	Other authori- zations ¹	Net over (under) expenditures
		\$	\$	\$	\$	\$
Ministry of Economic Development						
56	Minister's office	117,598	164,683	(47,085)		(47,085)
57	Administration	7,717,877	7,265,357	452,520		
	Supplement—Special Warrant No. 51				487,500	(34,980)
58	Grants	5,581,000	5,581,000	—		—
59	Federal-Provincial Shared-Cost Programs	23,338,767	21,500,000	1,838,767		
	Supplement—Special Warrant No. 54				3,000,000	(1,161,233)
60	Building occupancy charges	657,523	684,000	(26,477)		(26,477)
61	Computer and consulting charges	506,681	1,073,000	(566,319)		(566,319)
	Special Warrants—					
	No. 14—District of Mission Industrial Park	385,105		385,105	385,105	—
	No. 25—Burns Lake Native Development Corporation	360,000		360,000	387,500	(27,500)
		38,664,551	36,268,040	2,396,511	4,260,105	(1,863,594)
	Recruitment savings		316,316	316,316		316,316
		38,664,551	35,951,724	2,712,827	4,260,105	(1,547,278)
Ministry of Education, Science and Technology						
62	Minister's office	116,822	119,071	(2,249)		(2,249)
63	Ministry services	4,958,641	5,851,474	(892,833)		(892,833)
64	Public schools education	613,323,595	614,849,031	(1,525,436)		
	Supplement—Special Warrant No. 31				55,541	(1,580,977)
65	Post-secondary education—universities	232,120,199	232,780,581	(660,382)		(660,382)
66	Science and technology	476,420	656,100	(179,680)		(179,680)
67	Post-secondary education—colleges and provincial institutes	200,864,811	200,697,634	167,177		
	Supplement—Special Warrant No. 1				180,000	(12,823)
68	Student Aid Programs	12,926,691	11,831,130	1,095,561		
	Supplement—Special Warrant No. 63				981,449	114,112
69	Teachers' Pensions Fund	48,942,439	40,470,000	8,472,439		
	Statutory— <i>Teachers' Pension Act</i> (1961, Chap. 62, Sec. 8 (7))				8,472,439	—
70	Metric conversion	265,117	352,942	(87,825)		(87,825)
71	Advances re rural school taxes—net	1,724,659	10	1,724,649		
	Statutory— <i>Public Schools Act</i> (R. S. B. C. 1960, Chap. 319, Sec. 197 (10))				1,724,649	—
72	Independent schools	9,656,835	9,185,749	471,086		
	Supplement—Special Warrant No. 18				490,721	(19,635)
73	Building occupancy charges	2,708,687	3,976,000	(1,267,313)		(1,267,313)
74	Computer and consulting charges	1,297,984	1,365,000	(67,016)		(67,016)
	Special Warrants—					
	No. 5—Canada-B. C. Co-op. Education Projects—Surrey	11,050		11,050	11,050	—
	No. 6—Canada-B. C. Co-op. Education Projects—Universities of Victoria and British Columbia	44,700		44,700	44,700	—
		1,129,438,650	1,122,134,722	7,303,928	11,960,549	(4,656,621)
	Recruitment savings		1,177,405	1,177,405		1,177,405
		1,129,438,650	1,120,957,317	8,481,333	11,960,549	(3,479,216)
Ministry of Energy, Mines and Petroleum Resources						
75	Minister's office	115,368	91,533	23,835		
	Supplement—Special Warrant No. 50				22,000	1,835
76	General administration	1,474,157	1,321,106	153,051		
	Supplement—Special Warrant No. 45				139,000	14,051
77	British Columbia Energy Commission	3,489,045	2,123,499	1,365,546		
	Supplement—Special Warrant Nos. 11 and 49				1,980,000	(614,454)
78	Mineral Resources Branch	4,599,545	4,651,457	(51,912)		(51,912)
79	Petroleum Resources Branch	1,446,424	1,502,161	(55,737)		(55,737)
80	Grants and Subsidies Program	586,000	588,500	(2,500)		(2,500)
81	Mineral Road Program	848,924	700,000	148,924		
	Supplement—Special Warrant Nos. 10 and 32				200,000	(51,076)
82	Prospectors' Assistance Program	247,040	277,919	(30,879)		(30,879)
83	Mineral Research Program	59,152	63,600	(4,448)		(4,448)
84	Mineral Data Program	262,694	399,123	(136,429)		(136,429)
85	Mineral Employment Program	32,490	60,000	(27,510)		(27,510)
86	Energy Resource Evaluation Program	443,246	551,225	(107,979)		(107,979)
87	Building occupancy charges	1,057,133	1,225,000	(167,867)		(167,867)
88	Computer and consulting charges	362,784	352,960	9,824		
		15,024,002	13,908,083	1,115,919	2,341,000	(1,225,081)
	Recruitment savings		675,604	675,604		675,604
		15,024,002	13,232,479	1,791,523	2,341,000	(549,477)

EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1980—Continued

No. of vote	SERVICE	Total expenditure	Main estimates voted	Expenditure over (under) main estimates	Other authori- zations ¹	Net over (under) expenditures
		\$	\$	\$	\$	\$
Ministry of Environment						
89	Minister's office	160,934	164,938	(4,004)		(4,004)
90	General administration	2,689,408	2,444,356	245,052		
	Supplement—Special Warrant Nos. 4 and 33				285,500	(40,448)
91	Resource and environment management	48,850,637	47,568,812	1,281,825		
	Supplement—Special Warrant Nos. 8, 33 and 46				1,991,000	(709,175)
92	Environment and Land Use Committee Secretariat	1,086,385	1,245,394	(159,009)		(159,009)
93	Provincial Agricultural Land Commission	730,722	742,047	(11,325)		(11,325)
94	Provincial Emergency Program	1,533,747	1,577,716	(43,969)		(43,969)
95	Salmonid Enhancement Program	2,021,242	2,000,000	21,242		
	Supplement—Special Warrant No. 33				50,000	(28,758)
96	Flood Relief Act	6,245,205	10	6,245,195		
	Statutory—Flood Relief Act (1948, 2nd Sess. Chap. 1, Sec. 3)					
	Terrace Flood Costs				4,592,137	
	Southwest Region Flood Costs				1,653,058	—
97	Creston Valley Wildlife Management	131,265	131,468	(203)		(203)
98	Building occupancy charges	5,862,083	5,867,000	(4,917)		(4,917)
99	Computer and consulting charges	1,767,172	1,768,045	(873)		(873)
	Statutory—					
	Agricultural Land Commission Act (1973, Chap. 46, Sec. 21)—Agricultural Land Reserves	112,697		112,697	112,697	—
	Pollution Control Act (1967, Chap. 34, Sec. 26 (3))—Salmon Arm Gasoline Spill	1,433		1,433	1,433	—
		71,192,930	63,509,786	7,683,144	8,685,825	(1,002,681)
	Recruitment savings		2,859,531	2,859,531		2,859,531
		71,192,930	60,650,255	10,542,675	8,685,825	1,856,850
Ministry of Finance						
100	Minister's office	113,380	109,825	3,555		3,555
101	Administrative and support services	1,812,561	1,824,174	(11,613)		(11,613)
102	Office of the Comptroller-General	4,019,824	4,135,766	(115,942)		
	Supplement—Special Warrant No. 7				214,000	(329,942)
103	Computer and consulting services	8,278,216	8,032,953	245,263		
	Supplement—Special Warrant No. 56				738,567	(493,304)
104	Purchasing Commission	1,679,587	1,698,648	(19,061)		(19,061)
105	Taxation administration	5,039,661	5,074,404	(34,743)		(34,743)
106	Assessment Act Appeal Boards	962,657	579,000	383,657		
	Supplement—Special Warrant No. 34				299,000	84,657
107	Government agencies	5,981,430	5,844,261	137,169		
	Supplement—Special Warrant No. 35				202,500	(65,331)
108	Interest on public debt	21,681,023	21,740,000	(58,977)		(58,977)
109	Grants, contributions and subsidies	11,621,515	16,585,000	(4,963,485)		
	Supplement—Special Warrant No. 9				540,000	(5,503,485)
110	Interest on deposits	8,759,964	5,500,000	3,259,964		
	Statutory—					
	Official Guardian Act (R.S.B.C. 1960, Chap. 268, Sec. 19 (1))				325,749	
	Patients' Estate Act (1962, Chap. 44, Sec. 27 (3))				1,684,798	
	Supreme Court Act (R.S.B.C. 1960, Chap. 374, Sec. 33)				1,259,417	(10,000)
111	British Columbia Resources Investment Corporation—free share distribution	12,317,047	12,000,000	317,047		317,047
112	Incidentals	2,728,335	2,557,473	170,862		
	Supplement—Special Warrant No. 36				175,000	(4,138)
113	Advances under various statutes	11,761	250,000	(238,239)		(238,239)
114	Salary contingencies (all Ministries)	40,208,643	17,000,000	23,208,643		
	Supplement—Special Warrant No. 37				24,000,000	(791,357)
115	Treasury Board	871,490	1,058,041	(186,551)		(186,551)
116	Building occupancy charges	2,909,195	3,569,000	(659,805)		(659,805)
	Statutory—					
	Crown Proceedings Act (1974, Chap. 24, Sec. 13 (4))—Judgments against the Crown	298,873		298,873	298,873	—
	Systems Act (1977, Chap. 45, Sec. 12)—Accrued employee benefits assumed by Corporation	194,561		194,561	194,561	—
		129,489,723	107,558,545	21,931,178	29,932,465	(8,001,287)
	Recruitment savings		1,972,270	1,972,270		1,972,270
		129,489,723	105,586,275	23,903,448	29,932,465	(6,029,017)

EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1980—Continued

No. of vote	SERVICE	Total expenditure \$	Main estimates voted \$	Expenditure over (under) main estimates \$	Other authori- zations ¹ \$	Ne- over (under) expenditures \$
Ministry of Forests						
117	Minister's office.....	121,250	115,544	5,706		
	Supplement—Special Warrant No. 59.....				10,000	(4,294)
118	Ministry administration.....	1,714,605	1,891,613	(177,008)		(177,008)
119	Support Services Program.....	4,283,093	4,756,140	(473,047)		(473,047)
120	Forestry.....	69,010,558	49,223,041	19,787,517		
	Statutory— <i>Forest Act</i> (1978, Chapter 23, Sec. 124 (4))—Fire Suppression.....				20,184,150	(396,633)
121	Timber and Range Management Program.....	38,101,054	38,961,722	(860,668)		
	Supplement—Special Warrant Nos. 15 and 19.....				663,430	(1,524,098)
122	Field Operations Program.....	18,849,160	19,553,036	(703,876)		(703,876)
123	Reservoir clearing.....	21,603	10	21,593		
	Statutory— <i>Revenue Act</i> (R.S.B.C. 1960, Chap. 341, Sec. 55 (3)).....				21,593	—
124	Implementation of new legislation.....	4,377,864	5,000,000	(622,136)		
	Supplement—Special Warrant No. 20.....				4,500,000	(5 122 136)
125	Intensified Forestry Program.....	9,758,374	5,000,000	4,758,374		
	Statutory— <i>Financial Control Act</i> (R.S.B.C. 1960, Chap. 22, Sec. 20).....				4,758,374	—
126	Building occupancy charges.....	3,218,689	3,899,000	(680,311)		(680,311)
127	Computer and consulting charges.....	2,383,377	2,405,069	(21,692)		(21,692)
	Recruitment savings.....	151,839,627	130,805,175	21,034,452	30,137,547	(9,103,095)
			5,989,367	5,989,367		5,989,367
		151,839,627	124,815,808	27,023,819	30,137,547	(3,113,728)
Ministry of Health						
128	Minister's office.....	174,320	144,082	30,238		
	Supplement—Special Warrant No. 60.....				25,000	5,238
129	Administration and support services.....	21,498,916	21,327,012	171,904		
	Supplement—Special Warrant No. 62.....				800,000	(628,096)
130	Preventive and special community services.....	33,691,485	35,539,703	(1,848,218)		(1,848,218)
131	Direct care community services.....	194,684,730	180,777,352	13,907,378		
	Supplement—Special Warrant Nos. 38 and 52.....				17,726,000	(3,818,622)
132	Mental health services.....	16,803,417	18,129,440	(1,326,023)		(1,326,023)
133	Hospital Programs.....	700,643,828	649,178,588	51,465,240		
	Supplement—Special Warrant No. 29.....				51,284,000	181,240
134	Medical Services Commission.....	289,000,000	245,300,000	43,700,000		
	Statutory— <i>Medical Services Act</i> (1967, Chap. 24, Sec. 11).....				43,700,000	—
135	Emergency Health Services Commission.....	26,163,570	26,050,883	112,687		
	Supplement—Special Warrant No. 61.....				2,377,000	(2,264,313)
136	Forensic Psychiatric Services Commission.....	4,213,117	4,285,498	(72,381)		(72,381)
137	Alcohol and Drug Commission.....	12,330,546	12,330,546			
138	Building occupancy charges.....	26,221,233	28,638,000	(2,416,767)		(2,416,767)
139	Computer and consulting charges.....	2,904,400	2,154,000	750,400		
	Supplement—Special Warrant No. 57.....				732,628	17,772
	Statutory— <i>Refugee Settlement Program of British Columbia Act</i> (1979, Chap. 27, Sec. 5).....					
		325,294		325,294	325,294	—
	Recruitment savings.....	1,328,654,856	1,223,855,104	104,799,752	116,969,922	(12,170,170)
			10,428,342	10,428,342		10,428,342
		1,328,654,856	1,213,426,762	115,228,094	116,969,922	(1,741,828)
Ministry of Human Resources						
140	Minister's office.....	203,193	206,837	(3,644)		(3,644)
141	Administration and community services.....	60,553,964	61,124,258	(570,294)		(570,294)
142	Services for families and children.....	66,745,589	75,209,741	(8,464,152)		(8,464,152)
143	Health services.....	59,263,779	52,573,173	6,690,606		
	Supplement—Special Warrant No. 55.....				9,000,000	(2,309,394)
144	Community projects.....	24,888,172	26,428,642	(1,540,470)		(1,540,470)
145	GAIN Programs.....	351,856,319	351,505,000	351,319		351,319
146	Special programs for the retarded.....	43,010,486	43,663,249	(652,763)		(652,763)
147	Shelter Aid for Elderly Renters and Renters' Tax Credit.....	23,112,270	23,834,311	(722,041)		(722,041)
148	Building occupancy charges.....	16,209,145	19,103,359	(2,894,214)		(2,894,214)
149	Computer and consulting charges.....	3,004,658	3,015,000	(10,342)		(10,342)
	Recruitment savings.....	648,847,575	656,663,570	(7,815,995)	9,000,000	(16,815,995)
			8,166,849	8,166,849		8,166,849
		648,847,575	648,496,721	350,854	9,000,000	(8,649,146)

EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1980—Continued

No. of vote	SERVICE	Total expenditure \$	Main estimates voted \$	Expenditure over (under) main estimates \$	Other authori- zations ¹ \$	Net over (under) expenditures \$
Ministry of Labour						
150	Minister's office	139,571	141,341	(1,770)		(1,770)
151	Ministerial administration—support services Statutory— <i>Labour Code of British Columbia</i> <i>Act</i> (1973, Chap. 122, Sec. 112)	2,793,834	2,653,832	140,002		
152	Job Training and Employment Opportunity Programs	33,275,136	36,253,809	(2,978,673)	26,288	(2,978,673)
153	Occupational environment and compensation advisory services	1,575,734	1,566,415	9,319		9,319
154	Safety Engineering Division	5,739,738	5,812,929	(73,191)		(73,191)
155	Collective Bargaining and Labour Standards Program	2,701,073	2,772,487	(71,414)		(71,414)
156	Human Rights Programs	656,948	711,952	(55,004)		(55,004)
157	Labour Relations Board	1,566,441	1,340,101	226,340		
158	Supplement—Special Warrant No. 66				90,000	136,340
158	Essential Services Advisory Agency	117,667	297,000	(179,333)		(179,333)
159	Boards of Review (Workers' Compensation Board)	14,698	10	14,688		
	Statutory— <i>Revenue Act</i> (R. S. B. C. 1960, Chap. 341, Sec. 55 (3))				14,688	—
160	Building occupancy charges	1,419,392	1,123,000	296,392		296,392
161	Computer and consulting charges	745,039	1,040,100	(295,061)		(295,061)
	Statutory— <i>Refugee Settlement Program of British Co-</i> <i>lumbia Act</i> (1979, Chap. 27, Sec. 5)	240,116		240,116	240,116	—
	<i>West Kootenay Schools Collective Bargain-</i> <i>ing Assistance Act</i> (1978), Chap. 42, Sec. 8 (2))—Special Mediator's expenses	33,459		33,459	33,459	—
		51,018,846	53,712,976	(2,694,130)	404,551	(3,098,681)
	Recruitment savings		1,235,278	1,235,278		1,235,278
		51,018,846	52,477,698	(1,458,852)	404,551	(1,863,403)
Ministry of Lands, Parks and Housing						
162	Minister's office	139,539	148,408	(8,869)		(8,869)
163	Housing	27,189,277	29,916,769	(2,727,492)		(2,727,492)
164	Land management	8,731,185	8,032,646	698,539		
	Supplement—Special Warrant No. 2				468,000	230,539
165	Parks and outdoor recreation	24,257,151	24,579,967	(322,816)		
	Supplement—Special Warrant No. 47				348,651	(671,467)
166	Financial and administration services	1,450,655	1,532,061	(81,406)		(81,406)
167	Building occupancy charges	1,830,593	1,964,000	(133,407)		(133,407)
168	Computer and consulting charges	792,370	1,073,670	(281,300)		(281,300)
	Supplement—Special Warrant No. 3—Crown Land Development Program	1,059,111		1,059,111	1,506,000	(446,889)
		65,449,881	67,247,521	(1,797,640)	2,322,651	(4,120,291)
	Recruitment savings		1,888,483	1,888,483		1,888,483
		65,449,881	65,359,038	90,843	2,322,651	(2,231,808)
Ministry of Municipal Affairs						
169	Minister's office	154,244	141,787	12,457		
	Supplement—Special Warrant No. 43				12,500	(43)
170	General administration	2,281,626	2,450,143	(168,517)		(168,517)
171	Grants, contributions and subsidies	51,552,967	56,250,000	(4,697,033)		(4,697,033)
172	Revenue Sharing Fund	141,700,000	141,700,000	—		—
173	Central ministry services	283,270	364,100	(80,830)		(80,830)
174	Transit services	25,136,184	37,027,000	(11,890,816)		(11,890,816)
175	Building occupancy charges	232,644	234,000	(1,356)		(1,356)
176	Computer and consulting charges	24,788	28,500	(3,712)		(3,712)
		221,365,723	238,195,530	(16,829,807)	12,500	(16,842,307)
	Recruitment savings		216,076	216,076		216,076
		221,365,723	237,979,454	(16,613,731)	12,500	(16,626,231)

EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1980—Continued

No. of vote	SERVICE	Total expenditure	Main estimates voted	Expenditure over (under) main estimates	Other authori- zations ¹	Net over (under) expenditures
	Ministry of Provincial Secretary and Government Services	\$	\$	\$	\$	\$
177	Minister's office	181,424	182,096	(672)		(672)
178	General administration	986,580	849,071	137,509		
	Supplement—Special Warrant No. 12				150,000	(12,491)
179	Heritage, Cultural, Recreation, Sports and Fit- ness Programs	20,561,843	20,832,844	(271,001)		(271,001)
180	Central Microfilm Bureau	1,030,853	1,129,632	(98,779)		(98,779)
181	Grants, special services and events	2,285,489	2,260,225	25,264		
	Supplement—Special Warrant No. 64				100,000	(74,736)
182	Public information and publications	522,066	507,651	14,415		14,415
183	<i>Indian Advisory Act</i>	71,607	83,459	(11,852)		(11,852)
184	Government House	190,120	176,299	13,821		
	Supplement—Special Warrant No. 40				20,000	(6,179)
185	Agent General's Office and British Columbia House	715,662	607,095	108,567		
	Supplement—Special Warrant No. 22				50,000	58,567
186	Legislative Library	727,517	753,822	(26,305)		(26,305)
187	Postal Branch	7,389,465	7,130,263	259,202		
	Supplement—Special Warrant No. 65				250,000	9,202
188	Queen's Printer	(494,090)	10	(494,100)		(494,100)
189	British Columbia Lottery Branch	—	10	(10)		(10)
190	Unemployment insurance and workers' com- pensation	14,041,285	14,500,000	(458,715)		(458,715)
191	<i>Public Inquiries Act</i>	1,804,032	10	1,804,022		
	Statutory— <i>Public Inquiries Act</i> (R.S.B.C. 1960, Chap. 315, Sec. 13)				1,804,022	—
192	<i>Provincial Elections Act</i>	5,943,801	633,945	5,309,856		
	Statutory— <i>Provincial Elections Act</i> (R.S.B.C. 1960, Chap. 306, Sec. 192 (1))				5,309,856	—
193	Government Employees Relations Bureau	7,871,880	8,842,709	(970,829)		(970,829)
194	Public Service Commission administration	2,900,718	3,051,300	(150,582)		(150,582)
195	Salaries and Benefits—sundry employees	605,001	1,080,000	(474,999)		(474,999)
196	Public Service Adjudication Board	160,118	369,596	(209,478)		(209,478)
197	Superannuation Branch administration	1,588,911	1,606,162	(17,251)		(17,251)
198	Public Service superannuation and retirement benefits	67,116,902	70,455,000	(3,338,098)		(3,338,098)
199	<i>Members of the Legislative Assembly Super- annuation Act</i>	510,471	135,000	375,471		
	Statutory— <i>Legislative Assembly Allowances and Superannuation Act</i> (R.S.B.C. 1960, Chap. 240, Sec. 18)				375,471	—
200	Employee Benefits	30,120,623	33,164,063	(3,043,440)		(3,043,440)
201	Parliament Buildings Restoration	1,028,599	1,200,000	(171,401)		(171,401)
202	<i>Queen Elizabeth II British Columbia Centennial Scholarship Act</i>	9,000	24,000	(15,000)		(15,000)
203	Building occupancy charges	9,442,279	9,416,000	26,279		26,279
204	Computer and consulting charges	1,753,360	1,435,000	318,360		
	Supplement—Special Warrant No. 58				300,000	18,360
	Statutory— <i>Public Service Act</i> (1976, Chap. 45, Sec. 74 (2)) Medical Expenses, London, England and California	2,658		2,658	2,658	—
		179,068,174	180,425,262	(1,357,088)	8,362,007	(9,719,095)
	Recruitment savings		1,563,929	1,563,929		1,563,929
		179,068,174	178,861,333	206,841	8,362,007	(8,155,166)
Ministry of Tourism and Small Business Development						
205	Minister's office	84,467	158,139	(73,672)		(73,672)
206	General administration	61,255	70,093	(8,838)		(8,838)
207	Tourism	9,900,779	10,327,237	(426,458)		(426,458)
208	Small business development	1,485,128	1,487,015	(1,887)		(1,887)
209	Building occupancy charges	412,636	422,000	(9,364)		(9,364)
210	Computer and consulting charges	249,197	332,000	(82,803)		(82,803)
	Statutory— <i>Public Service Act</i> (1976, Chap. 45, Sec. 74 (2))—Medical Expenses, Lon- don, England, and California	7,545		7,545	7,545	—
		12,201,007	12,796,484	(595,477)	7,545	(603,022)
	Recruitment savings		191,195	191,195		191,195
		12,201,007	12,605,289	(404,282)	7,545	(411,827)

EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1980—Continued

No. of vote	SERVICE	Total expenditure \$	Main estimates voted \$	Expenditure over (under) main estimates \$	Other authori- zations ¹ \$	Net over (under) expenditures \$
Ministry of Transportation, Communications and Highways						
211	Minister's office	159,991	168,872	(8,881)		(8,881)
212	General administration	6,393,522	6,630,237	(236,715)		(236,715)
213	Highway maintenance	155,233,342	156,326,179	(1,092,837)		
214	Supplement—Special Warrant No. 53				5,086,000	(6,178,837)
	Highway construction—Capital	251,833,279	160,258,637	91,574,642		
	Supplement—Special Warrant Nos. 21, 23, 26 and 39				95,000,000	(3,425,358)
215	Hydro development—Highways	511,766	10	511,756		
	Statutory—Revenue Act (R.S.B.C. 1960, Chap. 341, Sec. 55 (3))				511,756	—
216	Government-owned residences maintenance ..	90	50,000	(49,910)		(49,910)
217	Engineering Branch	684,743	704,715	(19,972)		(19,972)
218	Weight Scale Branch	3,020,118	3,186,928	(166,810)		(166,810)
219	Motor Vehicle Branch	17,528,505	14,209,889	3,318,616		
	Supplement—Special Warrant No. 67				4,000,000	(681,384)
220	Motor Carrier Branch	1,001,805	1,025,582	(23,777)		(23,777)
221	Motor Carrier Commission	222,845	311,660	(88,815)		(88,815)
222	Transportation Policy Analysis Branch	539,071	1,306,990	(767,919)		(767,919)
223	Air Services Branch	5,276,270	2,073,585	3,202,685		
	Supplement—Special Warrant Nos. 30 and 44 ..				3,400,000	(197,315)
224	Local Airport Assistance Program	1,983,954	2,112,188	(128,234)		(128,234)
225	British Columbia Ferries—Subsidy	54,268,704	51,386,950	2,881,754		
	Supplement—Special Warrant No. 16				2,883,075	(1,321)
226	Telecommunication Services Branch	14,106,261	15,672,054	(1,565,793)		(1,565,793)
227	Communications System Development and Regulation Branch	360,730	894,798	(534,068)		(534,068)
228	Building occupancy charges	15,920,740	16,750,000	(829,260)		(829,260)
229	Computer and consulting charges	2,355,332	2,646,100	(290,768)		(290,768)
		531,401,068	435,715,374	95,685,694	110,880,831	(15,195,137)
	Recruitment savings		13,058,507	13,058,507		13,058,507
		531,401,068	422,656,867	108,744,201	110,880,831	(2,136,630)
Ministry of Intergovernmental Relations						
	Statutory—Minister's Salary, Legislative Assembly Allowances and Superannuation Act (R.S.B.C. 1960, Chap. 240, Sec. 1.9) ..	8,454		8,454	8,454	—
	Special Warrant No. 17—Establishment and Administration of Ministry	129,265		129,265	2,500,000	(2,370,735)
		137,719		137,719	2,508,454	(2,370,735)
Ministry of Universities, Science and Communications						
	Statutory—Minister's Salary, Legislative Assembly Allowances and Superannuation Act (R.S.B.C. 1960, Chap. 240, Sec. 1.9) ..	8,454		8,454	8,454	—
	Special Warrant No. 41—Establishment and Administration of Ministry	57,270		57,270	107,500	(50,230)
		65,724		65,724	115,954	(50,230)
	Subtotal budgetary expenditure	4,864,425,923	4,628,090,738	236,335,185	349,230,077	(112,894,892)
	Total recruitment savings		60,640,738	60,640,738		60,640,738
		4,864,425,923	4,567,450,000	296,975,923	349,230,077 ²	(52,254,154)
Nonbudgetary Expenditure Charged to Current Revenue						
Special Purpose Funds						
	Advance—Crown Land Fund (Ministry of Lands, Parks and Housing Act, 1979, Chap. 20, Sec. 7 (2)) re B.C. First Mortgage Pro- gram	200,000,000				

EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1980—Continued

SERVICE	Total expenditure \$	Main estimates voted \$	Expenditure over (under) main estimates \$	Other authori- zations ¹ \$	Net over (under) expenditures \$
Crown Corporations					
Advances—					
British Columbia Assessment Authority (<i>Assessment Authority of British Co- lumbia Act</i> , 1974, Chap. 7, Sec. 17 (4))	2,126,000				
British Columbia Systems Corporation (<i>Sys- tems Act</i> , 1977, Chap. 45, Sec. 8 (1))	5,000,000				
Grant—British Columbia Railway Company re Fort Nelson Extension—					
Special Warrant No. 28	7,400,000				
Special Warrant No. 48	1,800,000				
	16,326,000				
Other					
Canada-B.C. Natural Gas Revenue Sharing Agreement—Fort Nelson Indian Band (Spe- cial Warrant No. 24)	15,000,000				
Provincial Capital Commission (<i>Provincial Capital Commission Act</i> , 1956, Chap. 55, Sec. 11) re Victoria Trade and Convention Centre	2,000,000				
Grants—					
The Discovery Foundation re multi-tenant facility—(Special Warrant No. 42)	10,374,011				
	27,374,011				
Total nonbudgetary expenditure	243,700,011				

Revenue Surplus Account
Appropriations

*Revenue Surplus of 1977/78 Appropriation
Act, 1979—*

Education:					
Increase in Provincial Home-Owner Grant (Sec. 1 (b))	49,021,372	49,500,000	(478,628)		
Forests:					
Intensified Forest Management Program (Sec. 1 (e))	9,910,078	10,000,000	(89,922)		
Labour:					
Accelerated Job Experience Program (Sec. 1 (f))	5,000,000	5,000,000	—		
Municipal Affairs:					
Increase in Provincial Home-Owner Grant (Sec. 1 (b))	5,446,819	5,500,000	(53,181)		
Provincial Secretary:					
Accelerated Recreational Facilities Pro- gram (Sec. 1 (g))	5,000,000	5,000,000	—		
Transportation, Communications and High- ways:					
Accelerated Highway Construction Pro- gram (Sec. 1 (c))	24,712,924	25,388,978	(676,054)		
British Columbia Railway Company:					
Fort Nelson Extension Upgrading Program (Sec. 1 (d))	14,000,000	14,000,000	—		
Reduction of Provincial Debt (Sec. 1 (a))	26,100,000	26,100,000	—		
	139,191,193	140,488,978	(1,297,785)		
Appropriations to Special Purpose funds—					
<i>Vancouver and Victoria Trade and Conven- tion Centres Fund Act:</i>					
Vancouver Fund	10,000,000	10,000,000	—		
Victoria Fund	2,500,000	2,500,000	—		
	12,500,000	12,500,000	—		
<i>Lower Mainland Stadium Fund Act</i>	25,000,000	25,000,000	—		

EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1980—Continued

SERVICE	Total expenditure \$	Main estimates voted \$	Expenditure over (under) main estimates \$	Other authori- zations ¹ \$	Net over (under) expenditures \$
Revenue Surplus Account					
Appropriations—Continued					
<i>Special Purpose Appropriation Act, 1979</i>					
Education:					
Industrial Research Program (Sec. 1 (f))	5,000,000	5,000,000	—		
Health:					
Stabilization of Health and Hospital Costs (Sec. 1 (c))	25,000,000	25,000,000	—		
Tourism and Small Business Development.					
Metropolitan Small Business Assistance Program (Sec. 1 (e))	5,000,000	5,000,000	—		
Purchase of Shares in British Columbia De- velopment Corporation (Sec. 1 (d))	7,500,000	7,500,000	—		
	<u>42,500,000</u>	<u>42,500,000</u>	<u>—</u>		
Total Revenue Surplus Account Expenditure	<u>219,191,193</u>	<u>220,488,978</u>	<u>(1,297,785)</u>		
Combined General Fund Expenditure	<u>5,327,317,127</u>				

¹ "Other authorizations" comprise statutory and special warrant authorizations as indicated.

² The total of other authorizations of \$349,230,077 represents statutory authorizations of \$101,089,300 and special warrant (*Financial Control Act*) authorizations of \$248,140,777.

NOTE—In accordance with the *Supply Act No. 3, 1979* (1979, Chap. 34), the actual expenditures are reported in relation to the services and amounts appropriated. Reorganization changes made in November 1979, pursuant to the *Constitution Act*, are therefore not reflected in these statements except for expenditures authorized under the *Legislative Assembly Allowances and Superannuation Act* and by special warrants for the ministries of "Intergovernmental Relations" and "Universities, Science and Communications".

**DETAILS OF BUDGETARY, NONBUDGETARY, AND REVENUE SURPLUS
EXPENDITURE, AND SPECIAL PURPOSE FUND TRANSACTIONS**

for the fiscal year ended March 31, 1980

CONTENTS

BUDGETARY—Ministerial Appropriations (Votes)

	PAGE
Legislation	D 3
Auditor General	D 7
Ombudsman	D 9
Executive Council	D 11
Ministry of Agriculture	D 13
Ministry of Attorney General	D 25
Ministry of Consumer and Corporate Affairs	D 45
Ministry of Deregulation	D 53
Ministry of Economic Development	D 57
Ministry of Education, Science and Technology	D 63
Ministry of Energy, Mines and Petroleum Resources	D 73
Ministry of Environment	D 83
Ministry of Finance	D 93
Ministry of Forests	D 105
Ministry of Health	D 117
Ministry of Human Resources	D 129
Ministry of Labour	D 139
Ministry of Lands, Parks and Housing	D 149
Ministry of Municipal Affairs	D 157
Ministry of Provincial Secretary and Government Services	D 163
Ministry of Tourism and Small Business Development	D 185
Ministry of Transportation, Communications and Highways	D 191
Ministry of Intergovernmental Relations	D 209
Ministry of Universities, Science and Communications	D 211

NONBUDGETARY D 213

Revenue Surplus Appropriations D 217

Special Purpose Funds (Transactions)

Fixed Capital (Perpetual) Funds	D 223
Other Funds	D 226
Miscellaneous Statutory Accounts	D 231

A GUIDE TO DETAILS OF EXPENDITURE

Vote expenditures are shown under the uniform classification according to the nature of the expenditure as outlined hereunder.

Salaries—established positions.

Temporary assistance—temporary and seasonal staff.

Allowances and expenses—Members and officers of the Legislative Assembly.

Fees and allowances—Boards, Commissions, courts, etc.

Travel expense:

Includes expenses of public servants and members of Boards, Commissions, etc. Also includes lease and operation of motor vehicles used for staff travel purposes and staff relocation and transfer expenses.

Professional and special services:

Fees and expenses for services rendered by professionals such as legal, engineering, educational, medical-dental, management consulting, etc., as well as various services provided by other businesses not included in other classes. Also included are services provided by the B.C. Systems Corporation for the design, development, implementation, and operation of manual and machine-assisted information systems.

Office expense:

The supplies and expenses required for the operation of offices.

Office furniture and equipment:

Purchase of furniture and equipment, but not lease or rental

Advertising and publications:

Includes all costs associated with advertising and publications, including services of outside agencies and consultants.

Materials and supplies:

Provides for all those items not included in other categories (e.g., office expense) and includes parts and consumable tools as well as fuels and utilities.

Motor vehicles:

Purchase of motor vehicles for use in transport of personnel.

Rentals—outside suppliers:

Includes the lease or rental of land, buildings, aircraft, and equipment not included in another classification (such as automobiles for staff travel).

Rentals—intra-ministry:

Charges for the use of equipment between various programs and activities within a ministry.

Acquisition—land and buildings:

Costs of acquiring these physical assets through purchase or contract, but not construction by a ministry's own forces.

Acquisition—machinery and equipment (not included elsewhere):

Includes purchase of aircraft, construction equipment, ships and boats, etc.

Grants, contributions, and subsidies:

These are payments, other than for goods and services, made for the purpose of furthering ministerial programs. Payments include those to individuals and nonprofit organizations, municipalities, Government agencies and Crown corporations, and subsidies to industries.

Other expenditure:

Includes all expenditure not otherwise classified, such as interest on deposits, supplementary personnel costs (superannuation, etc.), transfers to special funds, loans and advances, etc.

Recoveries—intra-ministry:

Recoveries for the use of equipment between various programs and activities within a ministry.

Recoveries:

Cost recoveries in cash or by transfer billings to other votes, such as in the case of the Queen's Printer operation.

LEGISLATION

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual
Main Estimates Voted	Other Authorizations	Total	Vote No.	Description	Expenditures
\$	\$	\$			\$
4,307,865	...	4,307,865	1	Legislation	4,305,516
405,300	...	405,300	2	Crown Corporation Reporting Committee	356,794
4,713,165	...	4,713,165			4,662,310
51,160	...	51,160		Less recruitment savings .....	...
4,662,005	...	4,662,005			4,662,310

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 1**LEGISLATION***Description*

Provides for the costs of the Legislative Assembly and its committees, including the support services.

Appropriations		Actual Expenditures
	Expenditure by activity	
2,209,700	Members of the Legislative Assembly	2,571,046
125,000	Select Standing Committees	14,874
43,000	Inter-parliamentary Relations	39,835
253,214	Speaker's Office	263,760
212,104	Government Members' Caucus	229,907
235,424	Official Opposition (NDP)	410,330
43,083	Progressive Conservative	7,559
43,095	Liberal	981
88,500	Clerk of the House	80,301
30,000	Legislative Procedure and Practice Inquiry	29,489
605,125	Other session expenses	312,233
369,620	Hansard operations	304,201
50,000	Dining-room	41,000
<u>4,307,865</u>	Total of vote	<u>4,305,516</u>
	Expenditure by standard classification	
	Salaries	550,142
	Temporary assistance	914,688
		<u>1,464,830</u>
	Allowances and expenses—Members and Officers of the Legisla- tive Assembly	2,407,267
	Travel expense	7,812
	Professional and special services	44,988
	Office expense	163,983
	Office furniture and equipment	16,400
	Advertising and publications	20,337
	Materials and supplies	115,009
	Rentals—outside suppliers	27,554
	Grants, contributions, and subsidies	47,888
	Other expenditure	66
		<u>4,316,134</u>
	Less Transfers	
	Vote 114—Salary Adjustments	2,494
	Vote 193—Employee Benefits	<u>8,124</u>
		10,618
		<u>4,305,516</u>

Vote 2**CROWN CORPORATION REPORTING COMMITTEE***Description*

Provides for costs of the Committee on Crown Corporations appointed under the Standing Orders of the House, including the support services, in accordance with the *Crown Corporation Reporting Act*.

Appropriations

405,300

Total of Vote

Actual Expenditures

356,794

Expenditure by standard classification

Temporary assistance	247,354
Allowances and expenses—Members and Officers of the Legislative Assembly	6,867
Travel expense	16,102
Professional and special services	27,484
Office expense	11,288
Office furniture and equipment	1,888
Materials and supplies	9,744
Rentals—outside suppliers	36,067
	<u>356,794</u>

AUDITOR GENERAL

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
Main Estimates Voted \$	Other Authorizations \$	Total \$	Vote No.	Description	\$
2,466,906	...	2,466,906	3	Auditor General	1,692,150
266,369	...	266,369	4	Building occupancy charges	110,549
2,733,275	...	2,733,275			1,802,699
192,670	...	192,670		Less recruitment savings .....	...
2,540,605	...	2,540,605			1,802,699

**DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS**

Vote 3**AUDITOR GENERAL***Description*

The *Auditor General Act* provides for the independent examination of the financial accounts and records of the Government and an annual report, including the expression of opinion, on its financial statements, as well as on certain other matters.

Audits of certain public bodies as transferred by the Lieutenant Governor in Council are also required, and the Auditor General may be appointed the auditor or joint auditor of a Crown corporation, Crown agency, or public body. The Lieutenant Governor in Council may request that special assignments be undertaken.

Authority is given to extend the scope of the report to include assessment of the basis of preparation of the financial statements of the Government and the administration of programs by ministries, and to conduct such examination of Crown corporations, Crown agencies, or other public bodies as may be considered necessary or desirable.

Appropriations	Actual Expenditures
<u>2,466,906</u>	<u>1,692,150</u>

Total of vote

Expenditure by standard classification

Salaries	1,234,928
Temporary assistance	10,140
	<u>1,245,068</u>
Travel expense	126,417
Professional and special services	289,937
Office expense	40,831
Office furniture and equipment	46,118
Advertising and publications	5,975
Materials and supplies	3,093
Other expenditure	3,680
	<u>1,761,119</u>

Less Transfers

Vote 114—Salary Adjustments	3,487
Vote 193—Employee Benefits	<u>65,482</u>
	<u>68,969</u>
	<u>1,692,150</u>

Vote 4**BUILDING OCCUPANCY CHARGES***Description*

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Auditor General.

Appropriations	Actual Expenditures
<u>266,369</u>	<u>110,549</u>

Total of vote

Expenditure by standard classification

Rentals—outside suppliers	<u>110,549</u>
---------------------------------	----------------

OMBUDSMAN

Summary of Budgetary Expenditure by Appropriation

Total Appropriations			Vote No.	Description	Actual Expenditures
Main Estimates Voted	Other Authorizations	Total			
\$	\$	\$			\$
300,000	...	300,000	5	Ombudsman	277,676
300,000	...	300,000			277,676

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 5

OMBUDSMAN

Description

Provides for the costs of the Office of the Ombudsman.

Appropriations		Actual Expenditures
<u>300,000</u>	Total of vote	<u>277,676</u>
Expenditure by standard classification		
Salaries		292,649
Travel expense		48,728
Professional and special services		26,438
Office expense		33,861
Office furniture and equipment		77,576
Advertising and publications		2,555
Materials and supplies		10,283
Motor vehicles		12,014
Rentals—outside suppliers		65,719
		<u>569,823</u>
Less Transfers		
Vote 114—Salary Adjustments	292,147	
	<u>277,676</u>	

EXECUTIVE COUNCIL

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
Main Estimates Voted	Other Authorizations	Total	Vote No.	Description	
\$	\$	\$			\$
245,047	...	245,047	6	Premier's Office	245,036
535,833	...	535,833	7	Executive Council	524,758
780,880	...	780,880			769,794
54,446	...	54,446		Less recruitment savings .....	...
726,434	...	726,434			769,794

**DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS**

Vote 6**PREMIER'S OFFICE***Description*

Provides for the costs of the Premier's Office, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>245,047</u>	Total of vote	<u>245,036</u>
Expenditure by standard classification		
	Salaries	197,556
	Temporary assistance	3,513
		<u>201,069</u>
	Travel expense	37,952
	Professional and special services	5,972
	Office expense	22,108
	Office furniture and equipment	2,068
	Materials and supplies	5,161
		<u>274,330</u>
	Less Transfers	
	Vote 114—Salary Adjustments	19,198
	Vote 193—Employee Benefits	10,096
		<u>29,294</u>
		<u>245,036</u>

Vote 7**EXECUTIVE COUNCIL***Description*

Provides for the costs of the Office of Intergovernmental Relations and Executive Council administration.

Appropriations		Actual Expenditures
	Expenditure by activity	
319,307	Office of Intergovernmental Relations	299,194
<u>216,526</u>	Executive Council administration	<u>225,564</u>
<u>535,833</u>	Total of vote	<u>524,758</u>
Expenditure by standard classification		
	Salaries	418,019
	Temporary assistance	5,933
		<u>423,952</u>
	Travel expense	41,041
	Professional and special services	23,109
	Office expense	19,365
	Office furniture and equipment	2,122
	Materials and supplies	404
	Grants, contributions, and subsidies	72,000
		<u>581,993</u>
	Less Transfers	
	Vote 114—Salary Adjustments	19,072
	Vote 193—Employee Benefits	36,902
	Vote 200—Pre-retirement Leave	1,261
		<u>57,235</u>
		<u>524,758</u>

MINISTRY OF AGRICULTURE

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
Main Estimates Voted \$	Other Authorizations \$	Total \$	Vote No.	Description	\$
109,787	...	109,787	8	Minister's Office	78,910
1,183,780	...	1,183,780	9	Deputy Minister's Office	1,118,348
1,375,366	...	1,375,366	10	General Administration	1,353,354
4,269,593	...	4,269,593	11	Production Services	4,135,603
604,476	...	604,476	12	Marketing Services	604,218
39,726,088	...	39,726,088	13	Financial Services	37,560,548
188,670	...	188,670	14	Information Services	186,997
4,431,184	...	4,431,184	15	Specialist and Regulatory Services	4,117,012
225,985	...	225,985	16	Milk Board	225,187
3,676,000	...	3,676,000	17	Building Occupancy Charges	3,143,466
444,862	...	444,862	18	Computer and Consulting Charges	407,072
56,235,791	...	56,235,791			52,930,715
...	16,092	16,092		Statutory	
				<i>Horned Cattle Purchases Act</i> —Livestock improvement	16,092
...	1,742,399	1,742,399		<i>British Columbia Crop Insurance Act</i> —Recoverable crop insurance premiums	1,742,399
56,235,791	1,758,491	57,994,282			54,689,206
1,002,645	...	1,002,645		Less recruitment savings .....	...
55,233,146	1,758,491	56,991,637			54,689,206

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 8

MINISTER'S OFFICE

Description

Provides for the office of the Minister of Agriculture, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>109,787</u>	Total of vote	<u>78,910</u>
Expenditure by standard classification		
Salaries		72,278
Travel expense		7,173
Office expense		3,051
Office furniture and equipment		125
		<u>82,627</u>
Less Transfers		
Vote 114—Salary Adjustments	2,248	
Vote 193—Employee Benefits	<u>1,469</u>	
		<u>3,717</u>
		<u>78,910</u>

Vote 9

DEPUTY MINISTER'S OFFICE

Description

The Deputy Minister's office provides executive direction for the Ministry. Staff includes the Assistant Deputy Minister, Policy Development and Planning Branch, and executive officers. The budget provides for grants to aid university agricultural research, demonstration, and testing projects, as well as grants and contributions to assist fairs, exhibitions, and agriculture societies.

Appropriations		Actual Expenditures
	Expenditure by activity	
238,296	Deputy Minister's staff	249,936
115,614	Policy and Planning Branch	74,747
475,262	General and research grants and expenses	439,090
354,608	Aid to developing countries	354,575
<u>1,183,780</u>	Total of vote	<u>1,118,348</u>
	Expenditure by standard classification	
	Salaries	301,273
	Temporary assistance	39,275
		<u>340,548</u>
	Travel expense	37,656
	Professional and special services	9,540
	Office expense	2,522
	Advertising and publications	16,215
	Materials and supplies	5,955
	Rentals—outside suppliers	216
	Acquisition—machinery and equipment	189
	Grants, contributions, and subsidies	740,655
		<u>1,153,496</u>
	Less Transfers	
	Vote 114—Salary Adjustments	22,382
	Vote 193—Employee Benefits	12,766
		<u>35,148</u>
		<u>1,118,348</u>

Vote 10

GENERAL ADMINISTRATION

Description

Provides for the accounting and personnel programs of the Ministry as well as administrative support and other services to the operational programs of the Ministry.

Appropriations		Actual Expenditures
<u>1,375,366</u>	Total of vote	<u>1,353,354</u>
Expenditure by standard classification		
Salaries		799,044
Temporary assistance		78,066
		<u>877,110</u>
Travel expense		44,052
Professional and special services		15,297
Office expense		206,700
Office furniture and equipment		91,143
Advertising and publications		37,032
Materials and supplies		37,018
Motor vehicles		98,846
Rentals—outside suppliers		423
		<u>1,407,621</u>
Less Transfers		
Vote 114—Salary Adjustments	48,021	
Vote 193—Employee Benefits	<u>6,246</u>	
		<u>54,267</u>
		<u><u>1,353,354</u></u>

Vote 11

PRODUCTION SERVICES

Description

The program provides assistance and technical advisory services to agricultural producers and commodity groups through specific development and extension programs and specialist services. The activities are designed to facilitate improved management and production of livestock, poultry, apiary, field, and horticultural crops. Grants are made to agricultural organizations in reference to livestock, crop improvements, and weed control.

Appropriations		Actual Expenditures
	Expenditure by activity	
55,675	Director	53,889
168,470	Apiary Branch	183,689
820,157	Extension Branch	792,424
349,220	Farm Economics Branch	333,813
813,980	Field Crops Branch	819,532
778,032	Horticulture Branch	715,412
947,412	Livestock Branch	923,064
336,647	Poultry Branch	313,780
<u>4,269,593</u>	Total of vote	<u>4,135,603</u>

Expenditure by standard classification

Salaries	3,268,359
Temporary assistance	176,405
	<u>3,444,764</u>
Travel expense	465,953
Professional and special services	26,942
Office expense	31,780
Advertising and publications	24,001
Materials and supplies	175,959
Rentals—outside suppliers	8,129
Acquisition—machinery and equipment	18,401
Grants, contributions, and subsidies	373,563
	<u>4,569,492</u>
Less Transfers	
Vote 114—Salary Adjustments	272,185
Vote 193—Employee Benefits	136,787
Vote 200—Pre-retirement Leave	<u>24,917</u>
	<u>433,889</u>
	<u><u>4,135,603</u></u>

Vote 12

MARKETING SERVICES

Description

This program provides a number of services designed to develop and promote the use of British Columbia-grown food and agricultural products. The Market Development Program is designed to identify new production opportunities and to assist industry in finding new markets for available products. The Market Information Program disseminates current production and marketing information in order to improve industry decision-making. The Food Promotion Program is aimed at increasing the awareness and consumption of British Columbia-grown foods.

The Marketing Service also administers marketing legislation, grade regulations, and tariff and trade matters. This service also maintains the agricultural statistics function.

Funds for the operation of the Provincial Marketing Board are provided for in this vote.

Appropriations		Actual Expenditures
	Expenditure by activity	
59,698	Administration	56,730
90,806	Provincial Marketing Board	88,872
385,777	British Columbia food promotion	399,951
49,380	Marketing information	45,475
18,815	Marketing development	13,190
<u>604,476</u>	Total of vote	<u>604,218</u>

Expenditure by standard classification

Salaries	206,127
Temporary assistance	13,561
	<u>219,688</u>
Travel expense	57,636
Professional and special services	70,325
Office expense	10,462
Advertising and publications	254,685
Materials and supplies	3,895
Rentals—outside suppliers	10,568
Grants, contributions, and subsidies	727
	<u>627,986</u>
Less Transfers	
Vote 114—Salary Adjustments	16,957
Vote 193—Employee Benefits	<u>6,811</u>
	<u>23,768</u>
	<u><u>604,218</u></u>

Vote 13

FINANCIAL SERVICES

Description

The program chiefly provides financial plans which ensure that the producer, aided by the processor of agricultural products, is able to maintain and improve food production activity on lands dedicated and reserved under the *Agricultural Land Commission Act*. Specific programs involve agricultural credit, agricultural and rural development, farm income assurance, crop insurance, farm products finance, and agricultural rehabilitation and development.

Appropriations		Actual Expenditures
	Expenditure by activity	
197,153	Director	180,968
11,719,241	Agriculture credit	11,705,057
11,304,610	Agriculture and rural development	10,459,751
554,073	Crop insurance	515,245
15,026,331	Farm income assurance	13,859,905
122,371	Farm products finance	96,522
802,309	Property Management Branch (net of recoveries)	743,100
<u>39,726,088</u>	Total of vote	<u>37,560,548</u>

Expenditure by standard classification

Salaries	2,454,280
Temporary assistance	1,138,765
	3,593,045
Travel expense	162,145
Professional and special services	1,032,711
Office expense	31,874
Advertising and publications	35,182
Materials and supplies	1,465,180
Rentals—outside suppliers	1,818,121
Acquisition—land and buildings	90,000
Acquisition—machinery and equipment	77,342
Grants, contributions, and subsidies	13,437,198
Transfer to Farm Income Assurance Fund	13,767,816
Loans— <i>Agricultural Land Development Act</i>	3,858,585
Other expenditure	7,765
	<u>39,376,964</u>

Less

Transfers	
Vote 114—Salary Adjustments	153,298
Vote 193—Employee Benefits	30,415
Recoveries	
Farm Recoveries	<u>1,632,703</u>
	<u>1,816,416</u>
	<u>37,560,548</u>

Vote 14

INFORMATION SERVICES

Description

The program informs farmers and nonfarmers about British Columbia agricultural technology and food products. This program also describes agricultural techniques to farmers through use of publications, brochures, factsheets, and film. It also creates an awareness of agriculture among consumers through media, advertising, displays, and speeches.

Appropriations		Actual Expenditures
<u>188,670</u>	Total of vote	<u>186,997</u>
Expenditure by standard classification		
Salaries	129,041	
Temporary assistance	6,856	
	<u>135,897</u>	
Travel expense	12,766	
Professional and special services	14,890	
Office expense	2,195	
Advertising and publications	16,154	
Materials and supplies	8,360	
Acquisition—machinery and equipment	5,327	
	<u>195,589</u>	
Less Transfers		
Vote 114—Salary Adjustments	8,059	
Vote 193—Employee Benefits	<u>533</u>	
		<u>8,592</u>
		<u>186,997</u>

Vote 15

SPECIALIST AND REGULATORY SERVICES

Description

The program provides specialist and regulatory services throughout the Province related to animal health; meat, brand, dairy farm, and dairy plant inspection; plant disease control and insect control; soil classifications and topsoil conservation; irrigation; drainage; farm buildings; waste management; farm machinery; farm labour; 4-H and farm vacations. Operating within this program are the veterinary, dairy, and soils laboratories.

Appropriations		Actual Expenditures
	Expenditure by activity	
57,284	Director	59,371
729,118	Dairy Branch	634,230
416,743	Engineering Branch	417,670
562,909	Entomology/Plant Pathology Branch	546,636
11,096	Farm Labour Branch	8,629
486,045	Soils Branch	506,458
1,903,865	Veterinary Medicine Branch	1,693,314
264,124	Youth Development Branch	250,704
<u>4,431,184</u>	Total of vote	<u>4,117,012</u>

Expenditure by standard classification

Salaries	3,103,416
Temporary assistance	250,668
	<u>3,354,084</u>
Travel expense	352,892
Professional and special services	192,897
Office expense	44,865
Advertising and publications	29,844
Materials and supplies	247,680
Rentals—outside suppliers	5,836
Acquisition—machinery and equipment	110,178
Grants, contributions, and subsidies	66,243
Other expenditure	40,000
	<u>4,444,519</u>
Less Transfers	
Vote 114—Salary Adjustments	235,252
Vote 193—Employee Benefits	82,800
Vote 200—Pre-retirement Leave	<u>9,455</u>
	<u>327,507</u>
	<u><u>4,117,012</u></u>

Vote 16**MILK BOARD***Description*

The function of the Milk Board is to administer the marketing provisions of the *Milk Industry Act*.

Appropriations		Actual Expenditures
<u>225,985</u>	Total of vote	<u>225,187</u>
Expenditure by standard classification		
Salaries		193,045
Temporary assistance		2,756
		<u>195,801</u>
Travel expense		28,074
Professional and special services		10,393
Office expense		4,508
Advertising and publications		1,353
Acquisition—machinery and equipment		996
		<u>241,125</u>
Less Transfers		
Vote 114—Salary Adjustments	9,539	
Vote 193—Employee Benefits	2,970	
Vote 200—Pre-retirement Leave	3,429	
		<u>15,938</u>
		<u>225,187</u>

Vote 17**BUILDING OCCUPANCY CHARGES***Description*

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
<u>3,676,000</u>	Total of vote	<u>3,143,466</u>
Expenditure by standard classification		
Rentals—outside suppliers		<u>3,143,466</u>

Vote 18**COMPUTER AND CONSULTING CHARGES***Description*

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.

Appropriations		Actual Expenditures
<u>444,862</u>	Total of vote	<u>407,072</u>
Expenditure by standard classification		
Data systems and processing		<u>407,072</u>

Statutory

Horned Cattle Purchases Act (R.S.B.C. 1960, Chap. 176, Sec. 8)

Appropriations		Actual Expenditures
<u>16,092</u>	Livestock Improvement	<u>16,092</u>

Expenditure by standard classification

Professional and special services	50
Acquisition—land and buildings	1,850
Grants, contributions, and subsidies	14,192
	<u>16,092</u>

Statutory

British Columbia Crop Insurance Act (1966, Chap. 4, Sec. 5)

Appropriations		Actual Expenditures
<u>1,742,399</u>	Contribution to program—recoverable from Federal Government	<u>1,742,399</u>

Expenditure by standard classification

Other expenditure	<u>1,742,399</u>
-------------------------	------------------

MINISTRY OF ATTORNEY GENERAL

Summary of Budgetary Expenditure by Appropriation

Total Appropriations			Actual Expenditures		
Main Estimates Voted	Other Authorizations	Total	Vote No.	Description	
\$	\$	\$		\$	
145,623	...	145,623	19	Minister's Office	143,500
4,118,780	432,000	4,550,780	20	Administration and Support	4,508,319
30,007,013	1,500,000	31,507,013	21	Court Services	31,676,071
8,082,746	1,000,000	9,082,746	22	Criminal Justice Division	9,823,310
38,641,433	2,000,000	40,641,433	23	Police Services	39,946,367
56,487,836	...	56,487,836	24	Corrections	56,432,801
10,014,770	1,331,238	11,346,008	25	Legal Services Commission	11,346,008
858,317	...	858,317	26	Justice Development Commission	793,592
3,917,204	500,000	4,417,204	27	Legal Services to Government	4,926,641
1,127,114	130,000	1,257,114	28	Superior and County Court	1,194,042
5,698,478	100,000	5,798,478	29	Provincial Court	5,563,910
1,072,456	750,000	1,822,456	30	Coroners	2,227,373
67,225	85,000	152,225	31	British Columbia Parole Board	93,827
286,190	...	286,190	32	Law Reform Commission	259,386
1,255,000	671,658	1,926,658	33	<i>Criminal Injuries Compensation Act</i>	1,926,658
1,569,882	100,000	1,669,882	34	Public Trustee	1,544,322
1,239,425	50,000	1,289,425	35	Fire Marshal	1,177,212
455,990	450,000	905,990	36	British Columbia Racing Commission	872,258
125,362	...	125,362	37	Film Classification	106,711
6,172,021	...	6,172,021	38	Land Registry Program	5,980,330
83,692	...	83,692	39	Order in Council Patients' Review Board	69,729
32,204,000	...	32,204,000	40	Building Occupancy Charges	31,588,436
1,667,623	...	1,667,623	41	Computer and Consulting Charges	1,561,313
205,298,180	9,099,896	214,398,076			213,762,116
Statutory					
<i>Police Act—</i>					
...	1,621	1,621		Esquimalt Police study	1,621
...	44,029	44,029		Delta Police investigation	44,029
...	11,357	11,357		Study of policing costs in R.C.M.P. policed areas	11,357
...	18,917	18,917		<i>Provincial Court Act—Separation allowance</i>	18,917
205,298,180	9,175,820	214,474,000			213,838,040
8,731,120	...	8,731,120		<i>Less recruitment savings</i> .....	...
196,567,060	9,175,820	205,742,880			213,838,040

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 19

MINISTER'S OFFICE

Description

Provides for the office of the Attorney General, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>145,623</u>	Total of vote	<u>143,500</u>
Expenditure by standard classification		
	Salaries	114,283
	Travel expense	12,877
	Office expense	12,167
	Office furniture and equipment	848
	Motor vehicles	6,641
		<u>146,816</u>
Less Transfers		
	Vote 114—Salary Adjustments	1,424
	Vote 193—Employee Benefits	<u>1,892</u>
		<u>3,316</u>
		<u>143,500</u>

Vote 20

ADMINISTRATION AND SUPPORT

Description

Provides for

- (a) central over-all policy and executive direction;
- (b) central over-all support, including financial and personnel administration; information and library services; co-ordination of the planning and management of Ministry facilities; serving as liaison with the British Columbia Buildings Corporation, regional justice co-ordination which provides the opportunity for citizens to participate in the planning and operation of justice services, including information and program development;
- (c) central policy planning, including policy analysis; research capability for the development and evaluation of programs designed to improve the justice system; and funding of the Counterattack Program.

Appropriations		Actual Expenditures
	Expenditure by activity	
298,576	Deputy Minister's Office	557,170
2,926,452	Support Services	2,724,635
1,325,752	Policy Planning	1,226,514
<u>4,550,780</u>	Total of vote	<u>4,508,319</u>
 4,118,780	Main Estimates	
432,000	Special Warrant No. 27—Supplement—Policy Planning	
<u>4,550,780</u>		
	Expenditure by standard classification	
	Salaries	2,468,350
	Temporary assistance	624,572
		<u>3,092,922</u>
	Travel expense	221,400
	Professional and special services	425,539
	Office expense	238,902
	Office furniture and equipment	45,530
	Advertising and publications	453,111
	Materials and supplies	86,585
	Motor vehicles	11,396
	Grants, contributions, and subsidies	188,716
	Other expenditure	563
		<u>4,764,664</u>
	Less Transfers	
	Vote 114—Salary Adjustments	183,508
	Vote 193—Employee Benefits	72,837
		<u>256,345</u>
		<u>4,508,319</u>

Vote 21

COURT SERVICES

Description

Provides for

- (a) *Administration and Technical*—Executive direction of all activities, the detailed planning for court services and the development of management systems and improved court procedures;
- (b) *Family Court*—Provides a discreet Family Court trial/registry service to a community;
- (c) *Integrated Courts*—Provides a Supreme, County, and Provincial trial/registry service in a community and may provide service to satellite communities;
- (d) *Small Claims*—Provides a discreet trial/registry service for small claims actions in a community;
- (e) *Provincial Courts*—Provides a full range of Provincial Court services in a community;
- (f) *Vancouver Provincial Court*— Provides a Provincial Court criminal service to Vancouver;
- (g) *Vancouver Supreme and County Court*—Provides a Court of Appeal, Supreme and County Court trial/registry service to Vancouver.

Appropriations

Actual Expenditures

Expenditure by activity		
3,620,942	Administration and Technical	4,519,112
1,132,406	Family Court	923,575
13,710,031	Integrated Courts	14,378,889
162,982	Small Claims	149,258
3,852,516	Provincial Courts	3,678,655
4,972,413	Vancouver Provincial Court	5,121,567
4,055,723	Vancouver Supreme and County Court	2,905,015
<u>31,507,013</u>	Total of vote	<u>31,676,071</u>

30,007,013

Main Estimates

1,500,000

Special Warrant No. 27—Supplement—Vancouver Provincial Court

31,507,013

Expenditure by standard classification

Salaries	24,781,158
Temporary assistance	1,497,178
	<u>26,278,336</u>
Fees and allowances—boards, commissions, courts	1,705,434
Travel expense	1,204,247
Professional and special services	1,857,957
Office expense	1,230,866
Office furniture and equipment	391,110
Advertising and publications	23,736
Materials and supplies	344,806
Motor vehicles	513,950
Other expenditure	2,109
	<u>33,552,551</u>
Less Transfers	
Vote 114—Salary Adjustments	1,596,137
Vote 193—Employee Benefits	232,627
Vote 200—Pre-retirement Leave	47,716
	<u>1,876,480</u>
	<u>31,676,071</u>

Vote 22

CRIMINAL JUSTICE DIVISION

Description

Provides for

- (a) Crown Counsel services throughout the Province for criminal cases at Provincial, County, and Superior Courts, and Courts of Appeal;
- (b) licensing firearms business and issuance of firearms acquisition certificates;
- (c) advice to Government on criminal justice matters.

Appropriations

Actual Expenditures

<u>9,082,746</u>	Total of vote	<u>9,823,310</u>
8,082,746	Main Estimates	
1,000,000	Special Warrant No. 27	
<u>9,082,746</u>		

Expenditure by standard classification

Salaries	6,235,371
Temporary assistance	197,381
	<u>6,432,752</u>
Travel expense	278,923
Professional and special services	3,564,014
Office expense	244,702
Office furniture and equipment	112,428
Materials and supplies	94,347
Motor vehicles	16,558
	<u>10,743,724</u>

Less Transfers

Vote 114—Salary Adjustments	575,932	
Vote 193—Employee Benefits	342,033	
Vote 200—Pre-retirement Leave	2,449	
		<u>920,414</u>
		<u>9,823,310</u>

Vote 23

POLICE SERVICES

Description

Provides for

- (a) improvement of police effectiveness through the raising of police standards, developing police/community relations, and co-ordinating all aspects of policing throughout the Province;
- (b) reduction of identified types of organized crime through research, analysis, and investigation;
- (c) policing of the Province under contract with the Royal Canadian Mounted Police.

Appropriations

Actual Expenditures

Expenditure by activity		
1,761,568	British Columbia Police Commission	1,783,526
2,007,786	Co-ordinated Law Enforcement Unit	2,395,611
36,872,079	Royal Canadian Mounted Police Contract	35,767,230
<u>40,641,433</u>	Total of vote	<u>39,946,367</u>
38,641,433	Main Estimates	
2,000,000	Special Warrant No. 27—Supplement—Royal Canadian Mounted Police Contract	
<u>40,641,433</u>		

Expenditure by standard classification

Salaries	1,769,847
Temporary assistance	126,596
	<u>1,896,443</u>
Travel expense	126,323
Professional and special services	37,442,149
Office expense	190,130
Office furniture and equipment	20,664
Advertising and publications	25,488
Materials and supplies	259,033
Motor vehicles	17,465
Acquisition—machinery and equipment	46,263
Grants, contributions, and subsidies	3,500
Other expenditure	2,954
	<u>40,030,412</u>
Less Transfers	
Vote 114—Salary Adjustments	42,508
Vote 193—Employee Benefits	41,537
	<u>84,045</u>
	<u>39,946,367</u>

Vote 24

CORRECTIONS

Description

Provides for

- (a) *Secure Custodial Facilities*—Corrections Branch provides secure facilities for adult and juvenile offenders in the major population centres of the Province; accommodation is provided both for those awaiting trial and for sentenced offenders;
- (b) *Open Facilities*—Where secure custody is not required, sentenced offenders are accommodated in forest camps, farms, or special program facilities; these facilities represent a step toward return of the offender to society;
- (c) *Community-based Programs*—A wide range of programs are provided within the community for adult and juvenile offenders; these include community correctional centres where clients can re-enter the work force or resume their education; programs to challenge young offenders through the wilderness experience and training for those sentenced for drinking-driving offences are prime examples of the service identified in this activity;
- (d) *Probation and Family Services*—The objective of the probation services is to provide an alternative to incarceration; adults and juveniles in conflict with the law remain in their community while receiving supervision and support from a probation officer; sentenced offenders carry out work service projects in the community under supervision of the Corrections Branch; the Corrections Branch also provides a range of services to families experiencing marital breakdown;
- (e) *Management Support Services*—This activity represents the special skills and resources devoted to the effective and efficient delivery of correctional services; in addition to the elements of staff identified in the management role, this activity includes religious services, staff development information services, and planning staff;
- (f) *Inspection and Standards*—This activity is identified separately from management support services to signal and confirm its special role in Corrections Branch and the Ministry of Attorney General, the Inspection and Standards Division monitors the delivery of correctional services to ensure that procedures and practices are met; branch policy also provides offenders the opportunity to forward any grievance concerning the delivery of corrections services to the Inspection and Standards Division.

Appropriations

Actual Expenditures

Expenditure by activity		
21,002,161	Secure custodial facilities	20,181,599
9,132,376	Open facilities	10,705,922
5,071,495	Community-based programs	6,000,388
12,832,029	Probation and family services	11,860,194
8,277,435	Management support services	7,510,404
172,340	Inspection and standards	174,294
<u>56,487,836</u>	Total of vote	<u>56,432,801</u>

Expenditure by standard classification

Salaries	41,735,955
Temporary assistance	4,153,290
	<u>45,889,245</u>
Travel expense	1,117,798
Professional and special services	5,745,858
Office expense	531,457
Office furniture and equipment	181,043
Advertising and publications	53,321
Materials and supplies	4,507,830
Motor vehicles	387,056
Rentals—outside suppliers	10,957
Acquisition—land and buildings	35,688
Acquisition—machinery and equipment	487,832
Grants, contributions, and subsidies	11,850
Other expenditure	4,488
	<u>58,964,423</u>

Less Transfers

Vote 114—Salary Adjustments	2,292,203	
Vote 193—Employee Benefits	196,524	
Vote 200—Pre-retirement Leave	42,895	
	<u>2,531,622</u>	
		<u>56,432,801</u>

Vote 25**LEGAL SERVICES COMMISSION***Description*

Provides for policy direction in all areas of criminal and civil legal aid; legal information and education programs related to legal services available to the public; funds for legal aid programs.

Appropriations		Actual Expenditures
<u>11,346,008</u>	Total of vote	<u>11,346,008</u>
10,014,770	Main Estimates	
<u>1,331,238</u>	Statutory— <i>Legal Services Society Act</i> (1979, Chap. 15, Sec. 20)	
<u>11,346,008</u>		

Expenditure by standard classification	
Professional and special services	5,654,938
Grants, contributions, and subsidies	5,691,070
	<u>11,346,008</u>

Vote 26**JUSTICE DEVELOPMENT COMMISSION***Description*

Provides for capacity to fund development/demonstration projects; assists in the extension of justice systems through private agencies to those members of society who do not presently have access to them.

Appropriations		Actual Expenditures
<u>858,317</u>	Total of vote	<u>793,592</u>

Expenditure by standard classification	
Professional and special services	18,377
Office expense	5,235
Grants, contributions, and subsidies	769,980
	<u>793,592</u>

Vote 27

LEGAL SERVICES TO GOVERNMENT

Description

Provides for

- (a) over-all direction and co-ordination of legal services to the ministries of Government;
- (b) advice and counsel to Government ministries *re* legal matters and interpretation of statute law;
- (c) advice to Government ministries *re* constitutional and administrative law and intergovernmental matters;
- (d) statute preparation, drafting services to Government ministries;
- (e) statute revision, the production of Revised Statutes maintenance and updating of Federal and Provincial statutes;
- (f) developing policies and programs in family law field; organizing and implementing legal services in family law; and assisting in co-ordinating and providing legal services to social and health services.

Appropriations		Actual Expenditures
<u>4,417,204</u>	Total of vote	<u>4,926,641</u>
3,917,204	Main Estimates	
500,000	Special Warrant No. 27	
<u>4,417,204</u>		
Expenditure by standard classification		
Salaries		1,551,050
Temporary assistance		179,433
		<u>1,730,483</u>
Travel expense		94,905
Professional and special services		3,192,144
Office expense		88,466
Office furniture and equipment		13,153
Advertising and publications		21,172
Materials and supplies		17,435
		<u>5,157,758</u>
Less Transfers		
Vote 114—Salary Adjustments	161,715	
Vote 193—Employee Benefits	68,543	
Vote 200—Pre-retirement Leave	859	
		<u>231,117</u>
		<u>4,926,641</u>

Vote 28

SUPERIOR AND COUNTY COURT

Description

Provides for administrative and support services for Justices of the Superior Courts (Courts of Appeal and Supreme Court) and Judges of the County Court.

Appropriations		Actual Expenditures
<u>1,257,114</u>	Total of vote	<u>1,194,042</u>
1,127,114	Main Estimates	
<u>130,000</u>	Special Warrant No. 27	
<u>1,257,114</u>		
Expenditure by standard classification		
Salaries	818,998	
Temporary assistance	209,956	
	<u>1,028,954</u>	
Travel expense	20,446	
Professional and special services	20,917	
Office expense	112,587	
Office furniture and equipment	35,324	
Materials and supplies	39,329	
	<u>1,257,557</u>	
Less Transfers		
Vote 114—Salary Adjustments	49,084	
Vote 193—Employee Benefits	<u>14,431</u>	
	<u>63,515</u>	
	<u>1,194,042</u>	

Vote 29

PROVINCIAL COURT

Description

Provides for adjudication of the law in the Provincial Court of British Columbia, including criminal trials, Small Claims Division, and Family and Children's Court services.

Appropriations		Actual Expenditures	
<u>5,798,478</u>	Total of vote		<u>5,563,910</u>
100,000	Main Estimates		
<u>5,698,478</u>	Special Warrant No. 27		
<u>5,798,478</u>			
Expenditure by standard classification			
	Salaries	5,396,563	
	Temporary assistance	209,856	
		<u>5,606,419</u>	
	Travel expense	349,584	
	Professional and special services	19,413	
	Office expense	50,253	
	Office furniture and equipment	11,886	
	Materials and supplies	17,152	
	Motor vehicles	38,600	
	Grants, contributions, and subsidies	3,000	
		<u>6,096,307</u>	
Less Transfers			
	Vote 114—Salary Adjustments	528,006	
	Vote 193—Employee Benefits	<u>4,391</u>	
		532,397	
		<u>5,563,910</u>	

Vote 30

CORONERS

Description

Provides for ascertaining cause of death when violent or unnatural death is suspected.

Appropriations		Actual Expenditures
	Expenditure by activity	
1,127,597	Vancouver	1,124,868
191,793	New Westminster	216,428
503,066	Province	886,077
<u>1,822,456</u>	Total of vote	<u>2,227,373</u>
1,072,456	Main Estimates	
750,000	Special Warrant No. 27—Supplement—Vancouver and Province	
<u>1,822,456</u>		
	Expenditure by standard classification	
	Salaries	420,252
	Temporary assistance	185,720
		<u>605,972</u>
	Fees and allowances—boards, commissions, courts	109,472
	Travel expense	42,163
	Professional and special services	1,367,441
	Office expense	50,279
	Office furniture and equipment	25,044
	Materials and supplies	46,465
	Motor vehicles	6,268
	Rentals—outside suppliers	8,198
		<u>2,261,302</u>
	Less Transfers	
	Vote 114—Salary Adjustments	11,079
	Vote 193—Employee Benefits	9,343
	Vote 200—Pre-retirement Leave	13,507
		<u>33,929</u>
		<u>2,227,373</u>

Vote 31**BRITISH COLUMBIA PAROLE BOARD***Description*

Provides for adjudication *re* paroling of young-adult offenders into the community after completing a correctional training program.

Appropriations		Actual Expenditures
<u>152,225</u>	Total of vote	<u>93,827</u>
67,225	Main Estimates	
85,000	Special Warrant No. 27	
<u>152,225</u>		
Expenditure by standard classification		
Salaries		70,357
Fees and allowances—boards, commissions, courts		11,756
Travel expense		8,349
Office expense		6,736
Office furniture and equipment		1,830
		<u>99,028</u>
Less Transfers		
Vote 114—Salary Adjustments	1,623	
Vote 193—Employee Benefits	<u>3,578</u>	
		<u>5,201</u>
		<u>93,827</u>

Vote 32**LAW REFORM COMMISSION***Description*

Provides for research into the statute laws of the Province and the making of recommendations for change as required.

Appropriations		Actual Expenditures
<u>286,190</u>	Total of vote	<u>259,386</u>
Expenditure by standard classification		
Salaries		118,742
Fees and allowances—boards, commissions, courts		95,307
Travel expense		5,366
Professional and special services		60
Office expense		13,812
Advertising and publications		12,745
Materials and supplies		13,354
		<u>259,386</u>

Vote 33**CRIMINAL INJURIES COMPENSATION ACT***Description*

Provides for compensation for victims of violent and certain other crimes.

Appropriations		Actual Expenditures
<u>1,926,658</u>	Total of vote	<u>1,926,658</u>
1,255,000	Main Estimates	
650,000	Special Warrant No. 27	
21,658	Statutory— <i>Criminal Injuries Compensation Act</i> (1972, Chap. 17, Sec. 2 (5))	
<u>1,926,658</u>		
Expenditure by standard classification		
	Grants, contributions, and subsidies	<u>1,926,658</u>

Vote 34**PUBLIC TRUSTEE***Description*

Provides for the protection of estates and financial interests of minors, mentally disordered persons, and those under long-term health care and the administration of estates of certain deceased persons.

Appropriations		Actual Expenditures
<u>1,669,882</u>	Total of vote	<u>1,544,322</u>
1,569,882	Main Estimates	
100,000	Special Warrant No. 27	
<u>1,669,882</u>		
Expenditure by standard classification		
	Salaries	1,436,117
	Temporary assistance	87,932
		<u>1,524,049</u>
	Travel expense	8,379
	Professional and special services	1,200
	Office expense	92,264
	Office furniture and equipment	1,682
	Materials and supplies	13,855
	Motor vehicles	4,318
		<u>1,645,747</u>
	Less Transfers	
	Vote 114—Salary Adjustments	84,005
	Vote 193—Employee Benefits	12,876
	Vote 200—Pre-retirement Leave	<u>4,544</u>
		<u>101,425</u>
		<u>1,544,322</u>

Vote 35

FIRE MARSHAL

Description

Provides for the collection and dissemination of information in regard to fires in the Province, the investigation of and holding of inquiries into fires and conditions under which fires are likely to occur, research into methods of fire prevention, and assistance in the formation and training of volunteer firefighting forces.

Appropriations		Actual Expenditures
<u>1,289,425</u>	Total of vote	<u>1,177,212</u>
1,239,425	Main Estimates	
50,000	Special Warrant No. 27	
<u>1,289,425</u>		

Expenditure by standard classification

Salaries	861,218
Travel expense	84,437
Professional and special services	121,096
Office expense	78,068
Office furniture and equipment	11,086
Advertising and publications	27,305
Materials and supplies	30,380
Acquisition—machinery and equipment	7,228
	<u>1,220,818</u>
Less Transfers	
Vote 114—Salary Adjustments	42,483
Vote 193—Employee Benefits	<u>1,123</u>
	43,606
	<u>1,177,212</u>

Vote 36**BRITISH COLUMBIA RACING COMMISSION***Description*

Provides for the control and regulation of horse-racing in the Province, including the licensing of all personnel engaged in operation of racetracks.

Appropriations		Actual Expenditures
<u>905,990</u>	Total of vote	<u>872,258</u>
455,990	Main Estimates	
450,000	Special Warrant No. 27	
<u>905,990</u>		
Expenditure by standard classification		
Salaries		246,765
Temporary assistance		<u>46,929</u>
		293,694
Fees and allowances—boards, commissions, courts		23,828
Travel expense		35,767
Professional and special services		142,412
Office expense		12,220
Office furniture and equipment		11,419
Grants, contributions, and subsidies		<u>386,176</u>
		905,516
Less Transfers		
Vote 114—Salary Adjustments	21,878	
Vote 193—Employee Benefits	<u>11,380</u>	
		<u>33,258</u>
		<u>872,258</u>

Vote 37**FILM CLASSIFICATION***Description*

Provides for the examination and classification of all films to be shown in motion-picture theatres, and also licensing businesses of film and motion-pictures.

Appropriations		Actual Expenditures
<u>125,362</u>	Total of vote	<u>106,711</u>
Expenditure by standard classification		
Salaries		107,384
Temporary assistance		<u>1,313</u>
		108,697
Travel expense		1,111
Professional and special services		1,456
Office expense		3,720
Materials and supplies		122
Acquisition—machinery and equipment		<u>830</u>
		115,936
Less Transfers		
Vote 114—Salary Adjustments	6,934	
Vote 193—Employee Benefits	<u>2,291</u>	
		<u>9,225</u>
		<u>106,711</u>

Vote 38

LAND REGISTRY PROGRAM

Description

Provides for the approving of registration of title and other claims to land; retrieval of title information.

Appropriations		Actual Expenditures
<u>6,172,021</u>	Total of vote	<u>5,980,330</u>
Expenditure by standard classification		
Salaries		5,115,766
Temporary assistance		316,806
		<u>5,432,572</u>
Travel expense		45,465
Office expense		712,419
Office furniture and equipment		147,821
		<u>6,338,277</u>
Less Transfers		
Vote 114—Salary Adjustments	300,066	
Vote 193—Employee Benefits	28,275	
Vote 200—Pre-retirement Leave	<u>29,606</u>	
		<u>357,947</u>
		<u>5,980,330</u>

Vote 39

ORDER IN COUNCIL PATIENTS' REVIEW BOARD

Description

Provides for review, for the purpose of making recommendations to the Attorney General as to the status of persons being held in the forensic psychiatric institution at the pleasure of the Lieutenant Governor in Council, of

- (a) findings of the court of being unfit to stand trial by reason of insanity; or
- (b) acquittals by the court by reason of insanity; or
- (c) transfer of inmates from correctional institutions who have become mentally ill.

Appropriations		Actual Expenditures
<u>83,692</u>	Total of vote	<u>69,729</u>
Expenditure by standard classification		
Salaries		30,310
Fees and allowances—boards, commissions, courts		35,444
Travel expense		3,630
Office expense		1,850
Office furniture and equipment		31
		<u>71,265</u>
Less Transfers		
Vote 114—Salary Adjustments		1,536
		<u>69,729</u>

Vote 40**BUILDING OCCUPANCY CHARGES***Description*

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
<u>32,204,000</u>	Total of vote	<u>31,588,436</u>
Expenditure by standard classification		
	Rentals—outside suppliers	<u>31,588,436</u>

Vote 41**COMPUTER AND CONSULTING CHARGES***Description*

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.

Appropriations		Actual Expenditures
<u>1,667,623</u>	Total of vote	<u>1,561,313</u>
Expenditure by standard classification		
	Data systems and processing	<u>1,561,313</u>

Statutory*Police Act (1974, Chap. 64, Sec. 7 (4))*

Appropriations		Actual Expenditures
<u>1,621</u>	Esquimalt Police Study	<u>1,621</u>
Expenditure by standard classification		
	Professional and special services	<u>1,621</u>

Statutory*Police Act (1974, Chap. 64, Sec. 7 (4))*

Appropriations		Actual Expenditures
<u>44,029</u>	Delta Police Investigation	<u>44,029</u>

Expenditure by standard classification

Travel expense	612
Professional and special services	40,537
Office expense	2,880
	<u>44,029</u>

Statutory*Police Act (1974, Chap. 64, Sec. 7 (4))*

Appropriations		Actual Expenditures
<u>11,357</u>	Study of Policing Costs in R.C.M.P. Policed Areas	<u>11,357</u>

Expenditure by standard classification

Professional and special services	<u>11,357</u>
---	---------------

Statutory*Provincial Court Act (1975, Chap. 57, Sec. 34 (4))*

Appropriations		Actual Expenditures
<u>18,917</u>	Separation Allowance for Provincial Judge	<u>18,917</u>

Expenditure by standard classification

Salaries	<u>18,917</u>
----------------	---------------

MINISTRY OF CONSUMER AND CORPORATE AFFAIRS

Summary of Budgetary Expenditure by Appropriation

Total Appropriations				Actual
Main Estimates Voted	Other Authorizations	Total	Vote No.	Expenditures
\$	\$	\$		\$
133,005	...	133,005	42	Minister's Office 121,425
586,979	...	586,979	43	Executive and Administration 534,217
2,736,650	...	2,736,650	44	Consumer Affairs 2,408,787
4,159,986	...	4,159,986	45	Corporate Affairs 4,108,572
1,968,397	143,860	2,112,257	46	Rentalsman 2,111,332
1,241,997	...	1,241,997	47	Liquor Control and Licensing Branch 1,126,725
68,500	...	68,500	48	Corporate and Financial Services Commission 36,743
3,000	...	3,000	49	Auditors' Certification Board 1,633
1,495,000	...	1,495,000	50	Building Occupancy Charges 1,360,598
1,132,038	...	1,132,038	51	Computer and Consulting Charges 1,132,033
13,525,552	143,860	13,669,412		12,942,065
820,249	...	820,249		Less recruitment savings
12,705,303	143,860	12,849,163		12,942,065

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 42

MINISTER'S OFFICE

Description

Provides for the office of the Minister of Consumer and Corporate Affairs, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>133,005</u>	Total of vote	<u>121,425</u>

Expenditure by standard classification

Salaries	101,382
Travel expense	11,676
Office expense	6,483
Office furniture and equipment	2,097
Materials and supplies	<u>726</u>
	122,364

Less Transfers

Vote 193—Employee Benefits	<u>939</u>
	<u>121,425</u>

Vote 43

EXECUTIVE AND ADMINISTRATION

Description

Provides central administrative and legal support services to all branches of the Ministry. This includes personnel services, accounts, space and telephone co-ordination, and the requisitioning of supplies.

Staff solicitors are provided by the Ministry of Attorney General.

Appropriations		Actual Expenditures
	Expenditure by activity	
179,278	Deputy Minister's office	158,491
190,915	Administration	169,395
99,562	Legal Services	84,774
117,224	Personnel	121,557
<u>586,979</u>	Total of vote	<u>534,217</u>
	Expenditure by standard classification	
	Salaries	439,825
	Temporary assistance	22,956
		<u>462,781</u>
	Travel expense	22,675
	Professional and special services	35,493
	Office expense	25,681
	Office furniture and equipment	5,480
	Materials and supplies	12,621
		<u>564,731</u>
	Less Transfers	
	Vote 114—Salary Adjustments	18,742
	Vote 193—Employee Benefits	<u>11,772</u>
		<u>30,514</u>
		<u>534,217</u>

Vote 44

CONSUMER AFFAIRS

Description

The Consumer Affairs Program promotes fairness and knowledgeability in the marketplace. It develops, administers, and enforces consumer legislation, including the *Trade Practices Act* and the *Consumer Protection Act*.

It regulates aspects of cemeteries, motor dealers and travel firms, attempts to mediate problems in transactions between consumers and suppliers, and assists over-committed debtors through counselling and debt-pooling arrangements.

It educates consumers on their rights and obligations, and provides information and advice to the business community. It conducts research and prepares advice on a wide variety of commercial matters.

Appropriations		Actual Expenditures
	Expenditure by activity	
296,085	Executive	276,363
263,935	Enforcement	215,240
511,705	Consumer Credit and Debtor Assistance	477,409
575,010	Consumer Education and Information Branch	463,878
229,249	Policy and Planning Branch	122,963
860,666	Operations Branch	852,934
<u>2,736,650</u>	Total of vote	<u>2,408,787</u>

Expenditure by standard classification

Salaries	1,716,671
Temporary assistance	50,847
	<u>1,767,518</u>
Fees and allowances—boards, commissions, courts	2,995
Travel expense	105,276
Professional and special services	196,243
Office expense	116,012
Office furniture and equipment	14,610
Advertising and publications	88,672
Materials and supplies	33,552
Acquisition—machinery and equipment	7,206
Grants, contributions, and subsidies	169,225
	<u>2,501,309</u>
Less Transfers	
Vote 114—Salary Adjustments	78,531
Vote 193—Employee Benefits	<u>13,991</u>
	<u>92,522</u>
	<u><u>2,408,787</u></u>

Vote 45

CORPORATE AFFAIRS

Description

The Corporate Affairs Division is responsible for the legal framework of the market place, including the licensing and registration of individuals involved and the regulation of the instruments and documents used by the institutions to communicate and conduct their business.

The Superintendent of Credit Unions, Co-operatives, and Trust Companies charters and inspects those institutions. The Superintendent of Brokers, Real Estate, and Insurance regulates the mortgage brokers, securities, real estate, and insurance industries. The Registrar of Companies maintains complete files on all British Columbia companies, extra-provincial companies, co-operatives, partnerships, and societies operating within British Columbia whether based inside the Province or outside, and through the Central Registry registers mechanics' liens, and liens against motor vehicles and personal chattels; and conducts searches for those liens for the general public, financial community, and the legal profession.

Appropriations		Actual Expenditures
	Expenditure by activity	
337,884	Executive	255,298
1,493,766	Companies	1,435,072
1,340,567	Brokers, insurance, and real estate	1,482,343
516,413	Credit unions, co-operatives, and trust companies	467,217
471,356	Central Registry	468,642
<u>4,159,986</u>	Total of vote	<u>4,108,572</u>
	Expenditure by standard classification	
	Salaries	3,129,937
	Temporary assistance	371,145
		<u>3,501,082</u>
	Travel expense	99,644
	Professional and special services	309,776
	Office expense	255,971
	Office furniture and equipment	27,702
	Advertising and publications	71,776
	Materials and supplies	2,538
	Motor vehicles	22,067
		<u>4,290,556</u>
	Less Transfers	
	Vote 114—Salary Adjustments	148,957
	Vote 193—Employee Benefits	21,035
	Vote 200—Pre-retirement Leave	<u>11,992</u>
		<u>181,984</u>
		<u>4,108,572</u>

Vote 46

RENTALSMAN

Description

Administers the *Residential Tenancy Act*, which governs the relationship between landlords and tenants who rent residential premises; provides for mediation, adjudication, and rulings on all matters concerned by the Act, including rental rates and increases. Deals with matters of termination of tenancies, possession of premises, redirection of rent for repairs and essential services, and security deposits. Disseminates information to general public about their rights and responsibilities under the Act.

Appropriations

2,112,257

Total of vote

Actual Expenditures

2,111,332

1,968,397

Main Estimates

143,860

Special Warrant No. 13

2,112,257

Expenditure by standard classification

Salaries 1,748,561

Temporary assistance 125,805

1,874,366

Travel expense 74,919

Professional and special services 24,886

Office expense 144,180

Office furniture and equipment 38,974

Advertising and publications 19,632

Motor vehicles 17,216

2,194,173

Less Transfers

Vote 114—Salary Adjustments 77,568

Vote 193—Employee Benefits 5,273

82,841

2,111,332

Vote 47**LIQUOR CONTROL AND LICENSING BRANCH***Description*

Provides over-all direction and control to policy development and administration of the Liquor Control and Licensing Branch within the confines of the *Liquor Control and Licensing Act* and regulations.

Appropriations		Actual Expenditures
<u>1,241,997</u>	Total of vote	<u>1,126,725</u>
Expenditure by standard classification		
Salaries		1,001,276
Temporary assistance		37,826
		<u>1,039,102</u>
Travel expense		97,621
Professional and special services		3,226
Office expense		52,523
Office furniture and equipment		7,135
Advertising and publications		30
Materials and supplies		1,766
Motor vehicles		22,610
		<u>1,224,013</u>
Less Transfers		
Vote 114—Salary Adjustments	44,949	
Vote 193—Employee Benefits	20,149	
Vote 200—Pre-retirement Leave	<u>32,190</u>	
		97,288
		<u>1,126,725</u>

Vote 48**CORPORATE AND FINANCIAL SERVICES COMMISSION***Description*

Established by section 3 of the *Securities Act*. The Commission hears appeals under various statutes administered by the Ministry.

Appropriations		Actual Expenditures
<u>68,500</u>	Total of vote	<u>36,743</u>
Expenditure by standard classification		
Fees and allowances—boards, commissions, courts		28,501
Professional and special services		1,182
Office expense		1,667
Office furniture and equipment		5,393
		<u>36,743</u>

Vote 49**AUDITORS' CERTIFICATION BOARD***Description*

This Board was established by the *Companies Act* to assess the qualifications of auditors for reporting companies.

Appropriations		Actual Expenditures
<u>3,000</u>	Total of vote	<u>1,633</u>

Expenditure by standard classification

Fees and allowances—boards, commissions, courts	<u>1,633</u>
---	--------------

Vote 50**BUILDING OCCUPANCY CHARGES***Description*

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
<u>1,495,000</u>	Total of vote	<u>1,360,598</u>

Expenditure by standard classification

Rentals—outside suppliers	<u>1,360,598</u>
---------------------------------	------------------

Vote 51**COMPUTER AND CONSULTING CHARGES***Description*

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.

Appropriations		Actual Expenditures
<u>1,132,038</u>	Total of vote	<u>1,132,033</u>

Expenditure by standard classification

Data systems and processing	<u>1,132,033</u>
-----------------------------------	------------------

MINISTRY OF DEREGULATION

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
Main Estimates Voted	Other Authorizations	Total	Vote No.	Description	
\$	\$	\$			\$
89,634	...	89,634	52	Minister's Office	37,016
824,041	...	824,041	53	General Administration	606,564
704,048	...	704,048	54	Provincial Capital Commission	631,637
90,000	...	90,000	55	Building Occupancy Charges	58,860
1,707,723	...	1,707,723			1,334,077
				Statutory	
				Provincial Capital Commission Act—Crystal Gardens restoration	250,000
...	250,000	250,000			1,584,077
1,707,723	250,000	1,957,723			
49,296	...	49,296		Less recruitment savings .....	...
1,658,427	250,000	1,908,427			1,584,077

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 52**MINISTER'S OFFICE***Description*

Provides for the office of the Minister of Deregulation, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>89,634</u>	Total of vote	<u>37,016</u>
Expenditure by standard classification		
Salaries		45,156
Travel expense		82
Data systems and processing		<u>1,597</u>
		46,835
Less Transfers		
Vote 193—Employee Benefits	1,296	
Vote 200—Pre-retirement Leave	<u>8,523</u>	
		<u>9,819</u>
		<u>37,016</u>

Vote 53**GENERAL ADMINISTRATION***Description*

The new Ministry will have the responsibility for carrying out the Government's program of cutting the red tape within all Ministries of Government. It will also have the further mandate to review all existing legislation and regulations for the purpose of ensuring that such legislation and regulations serve a useful public purpose.

Appropriations		Actual Expenditures
<u>824,041</u>	Total of vote	<u>606,564</u>
Expenditure by standard classification		
Salaries		201,585
Temporary assistance		<u>338,250</u>
		539,835
Travel expense		15,520
Professional and special services		33,034
Office expense		24,933
Office furniture and equipment		<u>10,320</u>
		623,642
Less Transfers		
Vote 114—Salary Adjustments	2,328	
Vote 193—Employee Benefits	<u>14,750</u>	
		<u>17,078</u>
		<u>606,564</u>

Vote 54**PROVINCIAL CAPITAL COMMISSION***Description*

Provides for the preservation, upgrading, and planning of the amenities for and within the Capital precinct. To plan the allocation of undeveloped Government properties within this area, and to manage development of certain of those properties which do not readily fall within the purview of single purpose agencies. Administers the funds provided for the improvement and beautification projects in the Greater Victoria area in co-operation with local municipalities.

Appropriations		Actual Expenditures
<u>704,048</u>	Total of vote	<u>631,637</u>
Expenditure by standard classification		
Salaries		207,498
Temporary assistance		12,853
		<u>220,351</u>
Travel expense		547
Professional and special services		4,052
Office expense		4,916
Office furniture and equipment		1,092
Advertising and publications		3,743
Materials and supplies		7,588
Grants, contributions, and subsidies		405,300
		<u>647,589</u>
Less Transfers		
Vote 114—Salary Adjustments	12,420	
Vote 193—Employee Benefits	<u>3,532</u>	
		<u>15,952</u>
		<u>631,637</u>

Vote 55**BUILDING OCCUPANCY CHARGES***Description*

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
<u>90,000</u>	Total of vote	<u>58,860</u>
Expenditure by standard classification		
Rentals—outside suppliers		<u>58,860</u>

Statutory

Provincial Capital Commission Act (1956, Chap. 57, Sec. 1)

Appropriations		Actual Expenditures
<u>250,000</u>	Crystal Gardens restoration	<u>250,000</u>
Expenditure by standard classification		
Grants, contributions, and subsidies		<u>250,000</u>

MINISTRY OF ECONOMIC DEVELOPMENT

Summary of Budgetary Expenditure by Appropriation

Total Appropriations

Main Estimates Voted \$	Other Authorizations \$	Total \$	Vote No.	Description	Actual Expenditures \$
164,683	...	164,683	56	Minister's Office	117,598
7,265,357	487,500	7,752,857	57	Administration	7,717,877
5,581,000	...	5,581,000	58	Grants	5,581,000
21,500,000	3,000,000	24,500,000	59	Federal-Provincial Shared-cost Programs	23,338,767
684,000	...	684,000	60	Building Occupancy Charges	657,523
1,073,000	...	1,073,000	61	Computer and Consulting Charges	506,681
36,268,040	3,487,500	39,755,540			37,919,446
...	385,105	385,105		Special Warrants	
...	387,500	387,500		No. 14—Mission Industrial Park	385,105
36,268,040	4,260,105	40,528,145		No. 25—Burns Lake Native Development Corporation	360,000
316,316	...	316,316			38,664,551
35,951,724	4,260,105	40,211,829		Less recruitment savings .....	...
					38,664,551

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 56

MINISTER'S OFFICE

Description

Provides for the office of the Minister of Economic Development, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>164,683</u>	Total of vote	<u>117,598</u>

Expenditure by standard classification	
Salaries	94,093
Travel expense	19,083
Office expense	3,703
Office furniture and equipment	719
	<u>117,598</u>

Vote 57

ADMINISTRATION

Description

General Administration includes the Deputy Minister's office and provides executive direction for the Ministry as well as administrative services to the operating branches of the Ministry. These services include budget preparation and control, personnel administration, payroll, purchasing clerical support, and information services.

Business and Industrial Development Branch provides a wide range of market development and promotional programs designed to assist existing businesses, encourage new industry, and develop British Columbia.

Policy Planning and Research Branch was reorganized early 1979 to include:

Program Implementation and Co-ordination Branch designs, develops, and implements Federal-Provincial and joint Government-industry economic development programs and conducts special analyses, particularly of a financial, accounting, and taxation nature.

Economic Analysis and Research Bureau is responsible for performing specific sectoral and regional analyses and developing appropriate sector strategies for carrying out the economic plans and policies of the Province.

The Central Statistics Bureau provides statistical information and analytical support for the Ministry, other agencies of the Province, and in certain cases, for the business community.

Appropriations		Actual Expenditures
	Expenditure by activity	
991,623	General administration	817,842
3,088,107	Business and industrial development	3,223,503
3,673,127	Policy planning and research	3,676,532
<u>7,752,857</u>	Total of vote	<u>7,717,877</u>
7,265,357	Main Estimates	
487,500	Special Warrant No. 51—Supplement—Business and industrial development	
<u>7,752,857</u>		
	Expenditure by standard classification	
	Salaries	2,749,217
	Salaries—British citizens	17,734
	Temporary assistance	961,485
		<u>3,728,436</u>
	Fees and allowances—boards, commissions, courts	12,480
	Travel expense	399,846
	Professional and special services	2,021,409
	Office expense	205,777
	Office furniture and equipment	123,923
	Advertising and publications	1,067,667
	Materials and supplies	58,402
	Motor vehicles	8,897
	Acquisition—land and buildings	606
	Grants, contributions, and subsidies	49,125
	Other expenditure	137,813
		<u>7,814,381</u>
	Less Transfers	
	Vote 114—Salary Adjustments	96,504
		<u>7,717,877</u>

Vote 58**GRANTS***Description*

Provides for grants, contributions, and subsidies in support of Ministry objectives for economic development.

Appropriations		Actual Expenditures
	Expenditure by activity	
420,000	British Columbia Research Council	420,000
1,116,000	Co-operative Overseas Market Development Program	1,116,000
30,000	Canada West	30,000
15,000	Junior Achievement	15,000
4,000,000	British Columbia Development Corporation	4,000,000
<u>5,581,000</u>	Total of vote	<u>5,581,000</u>
	Expenditure by standard classification	
	Grants, contributions, and subsidies	<u>5,581,000</u>

Vote 59**FEDERAL-PROVINCIAL SHARED-COST PROGRAM***Description*

Provides funding for economic development activities jointly funded by the Province of British Columbia and the Government of Canada.

Appropriations		Actual Expenditures
<u>24,500,000</u>	Total of vote	<u>23,338,767</u>
21,500,000	Main Estimates	
3,000,000	Special Warrant No. 54	
<u>24,500,000</u>		
	Expenditure by standard classification	
	Professional and special services	915,984
	Advertising and publications	97,744
	Grants, contributions, and subsidies	5,141,785
	I.D.S.A. and T.I.D.S.A. programs	17,183,254
		<u>23,338,767</u>

Vote 60**BUILDING OCCUPANCY CHARGES***Description*

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
<u>684,000</u>	Total of vote	<u>657,523</u>
Expenditure by standard classification		
	Rentals—outside suppliers	<u>657,523</u>

Vote 61**COMPUTER AND CONSULTING CHARGES***Description*

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.

Appropriations		Actual Expenditures
<u>1,073,000</u>	Total of vote	<u>506,681</u>
Expenditure by standard classification		
	Data systems and processing	<u>506,681</u>

Special Warrant 14

Appropriations		Actual Expenditures
<u>385,105</u>	District of Mission Industrial Park	<u>385,105</u>
Expenditure by standard classification		
	Grants, contributions, and subsidies	<u>385,105</u>

Special Warrant 25

Appropriations		Actual Expenditures
<u>387,500</u>	Burns Lake Native Development Corporation	<u>360,000</u>
Expenditure by standard classification		
	Grants, contributions, and subsidies	<u>360,000</u>

MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
Main Estimates Voted \$	Other Authorizations \$	Total \$	Vote No.	Description	\$
119,071	...	119,071	62	Minister's Office	116,822
5,851,474	...	5,851,474	63	Ministry Services	4,958,641
614,849 031	55,541	614,904,572	64	Public Schools Education	613,323,595
232,780,581	...	232,780,581	65	Post-secondary Education—Universities	232,120,199
656,100	...	656,100	66	Science and Technology	476,420
			67	Post-secondary Education—Colleges and Provincial Institutes	200,864,811
200,697,634	180,000	200,877,634	68	Student Aid Programs	12,926,691
11,831,130	981,449	12,812,579	69	Teachers' Pensions Fund	48,942,439
40,470,000	8,472,439	48,942,439	70	Metric Conversion	265,117
352,942	...	352,942	71	Advances <i>re</i> Rural School Taxes—Net	1,724,659
10	1,724,649	1,724,659	72	Independent Schools	9,656,835
9,185,749	490,721	9,676,470	73	Building Occupancy Charges	2,708,687
3,976,000	..	3,976,000	74	Computer and Consulting Charges	1,297,984
1,365,000	..	1,365,000			
1,122,134,722	11,904,799	1,134,039,521			1,129,382,900
			Special Warrants		
			No. 5—Canada-British Columbia Co-operative Projects Agreement		
..	11,050	11,050			11,050
			No. 6—Canada-British Columbia Co-operative Projects Agreement		
...	44,700	44,700			44,700
1,122,134,722	11,960,549	1,134,095,271			1,129,438,650
1,177,405	...	1,177,405		Less recruitment savings .....	...
1,120,957,317	11,960,549	1,132,917,866			1,129,438,650

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 62**MINISTER'S OFFICE***Description*

Provides for the office of the Minister of Education, Science and Technology, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>119,071</u>	Total of vote	<u>116,822</u>
Expenditure by standard classification		
Salaries		102,045
Travel expense		16,615
Office expense		18,894
		<u>137,554</u>
Less Transfers		
Vote 114—Salary Adjustments	20,165	
Vote 193—Employee Benefits	<u>567</u>	
		<u>20,732</u>
		<u>116,822</u>

Vote 63

MINISTRY SERVICES

Description

Provides for over-all policy direction of the Ministry as well as administrative and support services to the operational programs of the Ministry. Included in these functions are accounting, planning, and budgeting for physical facilities for schools, colleges and universities, personnel, information services, educational statistics, and payroll; also provided are funds for educational research and development and membership in several national and interprovincial activities.

Appropriations		Actual Expenditures
	Expenditure by activity	
393,632	Deputy Minister's office	407,867
872,976	Facilities services	775,620
896,275	Information data services	656,751
776,139	Financial services	660,238
131,202	Personnel services	124,770
2,574,829	Research and development	2,141,593
206,421	National and interprovincial activities	191,802
<u>5,851,474</u>	Total of vote	<u>4,958,641</u>

Expenditure by standard classification

Salaries	2,376,698
Temporary assistance	153,380
	<u>2,530,078</u>
Travel expense	143,295
Professional and special services	1,372,191
Office expense	129,788
Office furniture and equipment	28,717
Advertising and publications	103,016
Materials and supplies	9,223
Grants, contributions, and subsidies	892,236
	<u>5,208,544</u>

Less Transfers

Vote 114—Salary Adjustments	176,584
Vote 193—Employee Benefits	69,119
Vote 200—Pre-retirement Leave	<u>4,200</u>
	<u>249,903</u>
	<u><u>4,958,641</u></u>

Vote 64

PUBLIC SCHOOLS EDUCATION

Description

Administrative Services—Provides for the administration of the *Public Schools Act* and regulations and the administration of services to districts, such as textbooks, school buses, correspondence education, and the Provincial Education Media Centre.

Public Instruction Services—Provides for the development, co-ordination, and implementation of Provincial and local education programs in public schools, for the continuing development of the curriculum, for the development of Provincial and local learning assessment programs, for consultative services to school districts in special subject areas such as industrial education, languages, native Indian education programs, and educational services to disadvantaged children.

Educational personnel services—Provides for pre-service and in-service training of administrative and teaching personnel throughout the Province, for the recruitment and direction of District Superintendents of Schools, for the certification of all teachers, and for assistance to teacher recruitment.

Education of the communicatively impaired—Provides for educational programming as required for children throughout the Province who are communicatively impaired and for the operation of educational programs in Provincial institutions, including Jericho Hill School for the Deaf

Direct grants to school districts—Provides for direct grants to school districts in the Province.

Reduction in local school taxes—Provides for home-owner grants.

Appropriations		Actual Expenditures
	Expenditure by activity	
14,650,375	Administration services	15,650,347
2,727,406	Public instruction services	2,758,868
3,124,797	Educational personnel services	2,801,493
3,001,994	Education of the communicatively impaired (net of recoveries)	2,755,394
437,000,000	Direct grants to school districts	434,359,225
154,400,000	Grants to reduce local school taxes	154,998,268
614,904,572	Total of vote	613,323,595
614,849,031	Main Estimates	
55,541	Special Warrant No. 31—Supplement—Education of the Communicatively Impaired	
614,904,572		

	Expenditure by standard classification	
	Salaries	7,867,604
	Temporary assistance	313,065
		8,180,669
	Fees and allowances—boards, commissions, courts	33,870
	Travel expense	351,998
	Professional and special services	3,248,099
	Office expense	211,171
	Office furniture and equipment	54,302
	Advertising and publications	457,479
	Materials and supplies	11,895,607
	Rentals—outside suppliers	3,682
	Acquisition—machinery and equipment	176,721
	Grants, contributions, and subsidies	589,888,813
		614,502,411
	Less	
	Transfers	
	Vote 114—Salary Adjustments	832,853
	Vote 193—Employee Benefits	241,506
	Vote 200—Pre-retirement Leave	28,002
	Recoveries	
	Justice Institute	76,455
		1,178,816
		613,323,595

Vote 65

POST-SECONDARY EDUCATION — UNIVERSITIES

Description

Provides funding for the operation of the Universities Council, grants relating to the operating and capital support programs of the universities, development of university programs in the Interior of British Columbia and the delivery systems to support them, and the medical teaching expansion project.

Appropriations		Actual Expenditures
	Expenditure by activity	
554,784	Universities council	523,693
217,225,797	Operating grants	217,225,797
3,000,000	Grants <i>re</i> Interior programs	2,999,634
10,000,000	Grants <i>re</i> capital support programs	10,000,001
2,000,000	University medical expansion project	1,371,074
<u>232,780,581</u>	Total of vote	<u>232,120,199</u>
	Expenditure by standard classification	
	Grants, contributions, and subsidies	<u>232,120,199</u>

Vote 66

SCIENCE AND TECHNOLOGY

Description

Provides for expenses of and staff support to the Science Council of British Columbia, the inter-ministerial research committees, the external research committee, and the administration of and financial assistance to research programs supported by the Government and the British Columbia Health Care Foundation.

Appropriations		Actual Expenditures
<u>656,100</u>	Total of vote	<u>476,420</u>
	Expenditure by standard classification	
	Salaries	3,482
	Professional and special services	63,985
	Office expense	258
	Office furniture and equipment	3,235
	Grants, contributions, and subsidies	<u>406,100</u>
		477,060
	Less Transfers	
	Vote 114—Salary Adjustments	<u>640</u>
		<u>476,420</u>

Vote 67 POST-SECONDARY EDUCATION — COLLEGES AND PROVINCIAL INSTITUTES*Description*

Management services—Provides for management consultation and direction for Provincial post-secondary institutions and advisory councils, for involvement in national and interprovincial projects such as the Canadian International Development Agency and with the Employment and Immigration Commission in vocational training, and for Ministry staff support to industrial education teacher training.

Program services—Provides for development, co-ordination, and assessment in post-secondary institutions in the areas of vocational, career, and academic/technical programs, for the development and printing of curricula material for post-secondary programs.

Adult/continuing education—Provides for co-ordination and support for adult/continuing education programs, including adult basic education, citizenship instruction, and other related programs, including support grants to school districts and post-secondary institutions.

Council support grants—Provides funding for the operation of the Academic Council, the Management Advisory Council, and the Occupational Training Council.

Operating grants—colleges and institutes—Provides for grants to colleges and Provincial institutes to operate their educational programs, including all administrative costs such as operations and maintenance of college buildings.

Operating grants—other—Provides for support to distance learning systems through operating grants to and capital acquisitions by colleges, institutes, universities, and councils in connection with program identification and development, library and media services and delivery systems, and for grants to provide instructor training programs in the field of industrial education.

Grants—re capital support programs—Provides for the repayment of capital debt related to post-secondary institutions and for annual capital grants for other purposes such as equipment replacement.

Grants—local taxation removal—Provides for elimination of local taxation in support of colleges, Academic Council and Management Advisory Council and grants relating to the operating and capital support programs of colleges and Provincial institutes.

Appropriations		Actual Expenditures
	Expenditure by activity	
1,010,114	Post-secondary management services	855,884
1,749,093	Program services	1,559,614
4,956,684	Adult/continuing education	3,289,465
745,300	Council support grants	745,300
	Operating grants—colleges and Provincial institutes (net of recoveries)	144,167,699
144,504,868	Operating grants—other	5,310,091
5,161,575	Grants <i>re</i> capital support programs	19,758,858
19,750,000	Grants—local taxation removal	25,177,900
23,000,000		
<u>200,877,634</u>	Total of vote	<u>200,864,811</u>
200,697,634	Main Estimates	
<u>180,000</u>	Special Warrant No. 1—Supplement—Post-secondary management services	
<u>200,877,634</u>		

Expenditure by standard classification

Salaries	1,351,160
Temporary assistance	207,727
	<u>1,558,887</u>
Travel expense	117,213
Professional and special services	1,359,415
Office expense	47,208
Office furniture and equipment	18,630
Advertising and publications	74,122
Materials and supplies	342,204
Motor vehicles	5,692
Rentals—outside suppliers	3,348
Acquisition—machinery and equipment	83,521
Grants, contributions, and subsidies	207,269,536
	<u>210,879,776</u>

Vote 67—Continued

<i>Less</i>	
Transfers	
Vote 114—Salary Adjustments	108,573
Vote 193—Employee Benefits	30,177
Recoveries	
Ministry of Labour (Vote 152)	<u>9,876,215</u>
	10,014,965
	<u><u>200,864,811</u></u>

Vote 68

STUDENT AID PROGRAMS

Description

Grade XII Scholarship Program—Provides for scholarships to Grade XII students who have achieved academic excellence and provides for the administration of general education development tests carried out in the Province.

Grants to post-secondary students—Provides for the administration and distribution of various forms of financial assistance to students, including grants to supplement the Canada Student Loan Program.

Appropriations		Actual Expenditures
	Expenditure by activity	
2,244,460	Grade XII Scholarship Program	1,888,352
10,568,119	Grants to post-secondary students	11,038,339
<u>12,812,579</u>	Total of vote	<u>12,926,691</u>
11,831,130	Main Estimates	
981,449	Special Warrant No. 63—Supplement—Grade XII Scholarship Program	
<u>12,812,579</u>		

Expenditure by standard classification

Salaries	442,584
Temporary assistance	<u>177,213</u>
	619,797
Travel expense	11,455
Professional and special services	276,335
Office expense	60,380
Office furniture and equipment	3,865
Advertising and publications	72,209
Materials and supplies	2,659
Grants, contributions, and subsidies	<u>11,905,872</u>
	12,952,572
<i>Less Transfers</i>	
Vote 114—Salary Adjustments	21,857
Vote 193—Employee Benefits	<u>4,024</u>
	25,881
	<u><u>12,926,691</u></u>

Vote 69

TEACHERS' PENSIONS FUND

Description

Provides for the statutory payment of the employer's portion of the Teachers' Pensions Fund.

Appropriations		Actual Expenditures
<u>48,942,439</u>	Total of vote	<u>48,942,439</u>
40,470,000	Main Estimates	
8,472,439	Statutory— <i>Teachers' Pension Act</i> (1961, Chap. 62, Sec. 8(7))	
<u>48,942,439</u>		
Expenditure by standard classification		
	Grants, contributions, and subsidies	<u>48,942,439</u>

Vote 70

METRIC CONVERSION

Description

Provides for the dissemination of information to individual enterprises and organizations directly involved in the economic process, such as Provincial Government ministries and agencies, municipalities, businesses, and trade associations.

Appropriations		Actual Expenditures
<u>352,942</u>	Total of vote	<u>265,117</u>
Expenditure by standard classification		
	Salaries	151,155
	Temporary assistance	13,359
		<u>164,514</u>
	Travel expense	18,218
	Professional and special services	44,984
	Office expense	23,545
	Office furniture and equipment	4,782
	Advertising and publications	1,231
	Materials and supplies	16,891
		<u>274,165</u>
Less Transfers		
	Vote 114—Salary Adjustments	9,029
	Vote 193—Employee Benefits	19
		<u>9,048</u>
		<u>265,117</u>

Vote 71

ADVANCES *RE* RURAL SCHOOL TAXES — NET*Description*

Provides for the statutory advance payments of rural school taxes.

Appropriations		Actual Expenditures
	Expenditure by activity	
136,724,649	Total Expenditure	135,240,415
134,999,990	Less Recoveries	133,515,756
<u>1,724,659</u>	Total of vote	<u>1,724,659</u>
10	Main Estimates	
<u>1,724,649</u>	Statutory— <i>Public Schools Act</i> (R.S.B.C. 1960, Chap. 319, Sec. 197 (10))	
<u>1,724,659</u>		
	Expenditure by standard classification	
	Advances <i>re</i> rural school taxes	135,240,415
	Less recovery, rural district taxes	133,515,756
		<u>1,724,659</u>

Vote 72

INDEPENDENT SCHOOLS

Description

Provides for the office of the Inspector of Independent Schools, including grants to eligible schools based on the appraisal of their facilities, teaching staff, and educational programs.

Appropriations		Actual Expenditures
<u>9,676,470</u>	Total of vote	<u>9,656,835</u>
9,185,749	Main Estimates	
<u>490,721</u>	Special Warrant No. 18	
<u>9,676,470</u>		
	Expenditure by standard classification	
	Salaries	103,808
	Travel expense	13,572
	Professional and special services	59,358
	Office expense	1,685
	Grants, contributions, and subsidies	9,492,384
		<u>9,670,807</u>
	Less Transfers	
	Vote 114—Salary Adjustments	12,050
	Vote 193—Employee Benefits	<u>1,922</u>
		<u>13,972</u>
		<u>9,656,835</u>

Vote 73**BUILDING OCCUPANCY CHARGES***Description*

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
<u>3,976,000</u>	Total of vote	<u>2,708,687</u>
	Expenditure by standard classification	
	Rentals—outside suppliers	<u>2,708,687</u>

Vote 74**COMPUTER AND CONSULTING CHARGES***Description*

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.

Appropriations		Actual Expenditures
<u>1,365,000</u>	Total of vote	<u>1,297,984</u>
	Expenditure by standard classification	
	Data systems and processing	<u>1,297,984</u>

Special Warrant 5

Appropriations		Actual Expenditures
<u>11,050</u>	Canada-British Columbia Co-operative Education Projects Agreement—Surrey ...	<u>11,050</u>
	Expenditure by standard classification	
	Grants, contributions, and subsidies	<u>11,050</u>

Special Warrant 6

Appropriations		Actual Expenditures
<u>44,700</u>	Canada-British Columbia Co-operative Education Projects Agreement—Universities of Victoria and British Columbia	<u>44,700</u>
	Expenditure by standard classification	
	Grants, contributions, and subsidies	<u>44,070</u>

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

Summary of Budgetary Expenditure by Appropriation

Total Appropriations				Actual Expenditures	
Main Estimates Voted	Other Authorizations	Total	Vote No.	Description	
\$	\$	\$			\$
91,533	22,000	113,533	75	Minister's Office	115,368
1,321,106	139,000	1,460,106	76	General Administration	1,474,157
2,123,499	1,980,000	4,103,499	77	British Columbia Energy Commission	3,489,045
4,651,457	...	4,651,457	78	Mineral Resources Branch	4,599,545
1,502,161	...	1,502,161	79	Petroleum Resources Branch	1,446,424
588,500	...	588,500	80	Grants and Subsidies Program	586,000
700,000	200,000	900,000	81	Mineral Road Program	848,924
277,919	...	277,919	82	Prospectors' Assistance Program	247,040
63,600	...	63,600	83	Mineral Research Program	59,152
399,123	...	399,123	84	Mineral Data Program	262,694
60,000	...	60,000	85	Mineral Employment Program	32,490
551,225	...	551,225	86	Energy Resource Evaluation Program	443,246
1,225,000	...	1,225,000	87	Building Occupancy Charges	1,057,133
352,960	...	352,960	88	Computer and Consulting Charges	362,784
13,908,083	2,341,000	16,249,083			15,024,002
675,604	...	675,604		Less recruitment savings .....	...
13,232,479	2,341,000	15,573,479			15,024,002

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 75**MINISTER'S OFFICE***Description*

Provides for the office of the Minister of Energy, Mines and Petroleum Resources, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>113,533</u>	Total of vote	<u>115,368</u>
91,533	Main Estimates	
<u>22,000</u>	Special Warrant No. 50	
<u>113,533</u>		
Expenditure by standard classification		
Salaries		90,594
Travel expense		21,428
Office expense		5,047
Office furniture and equipment		633
		<u>117,702</u>
Less Transfers		
Vote 114—Salary Adjustments	2,155	
Vote 193—Employee Benefits	<u>179</u>	
		<u>2,334</u>
		<u>115,368</u>

Vote 76

GENERAL ADMINISTRATION

Description

Provides executive direction for the Ministry. Staff includes executive officers, personnel officer, and support staff of the Finance and Administration Division and the Mineral Revenue Division. Included are the operating budgets of these and other divisions of the Ministry.

Appropriations		Actual Expenditures
	Expenditure by activity	
213,242	Deputy Minister's Office, Executive and Staff	221,953
825,642	Administration and Support Services	830,647
421,222	Mineral Revenue Division	421,557
<u>1,460,106</u>	Total of vote	<u>1,474,157</u>
1,321,106	Main Estimates	
139,000	Special Warrant No. 45—Supplement—all activities	
<u>1,460,106</u>		
	Expenditure by standard classification	
	Salaries	856,090
	Temporary assistance	53,348
		<u>909,438</u>
	Fees and allowances—boards, commissions, courts	6,247
	Travel expense	61,085
	Professional and special services	29,704
	Office expense	150,831
	Office furniture and equipment	19,204
	Advertising and publications	168,894
	Materials and supplies	46,313
	Motor-vehicles	112,209
	Rentals—outside suppliers	26,976
		<u>1,530,901</u>
	Less Transfers	
	Vote 114—Salary Adjustments	33,914
	Vote 193—Employee Benefits	<u>22,830</u>
		56,744
		<u>1,474,157</u>

Vote 77

BRITISH COLUMBIA ENERGY COMMISSION

Description

Provides policy advice on energy resource management to the Lieutenant Governor in Council and carries out the regulatory function for energy utilities; also supervises the Provincial Energy Conservation Program and gasoline marketing objectives.

Appropriations		Actual Expenditures
Expenditure by activity		
1,295,197	General Program	1,331,876
2,739,651	Energy Conservation and New Technology	2,104,964
68,651	Gasoline Marketing Supervision	52,205
<u>4,103,499</u>	Total of vote	<u>3,489,045</u>
2,123,499	Main Estimates	
	Special Warrant No. 11—Supplement—Energy Conservation and	
1,900,000	New Technology	
80,000	Special Warrant No. 49—Supplement—All Activities	
<u>4,103,499</u>		
Expenditure by standard classification		
	Salaries	1,196,222
	Temporary assistance	24,559
		<u>1,220,781</u>
	Travel expense	120,184
	Professional and special services	1,962,655
	Office expense	47,527
	Office furniture and equipment	16,004
	Advertising and publications	136,079
	Materials and supplies	31,832
	Acquisition—machinery and equipment	817
	Grants, contributions, and subsidies	9,495
		<u>3,545,374</u>
Less Transfers		
	Vote 114—Salary Adjustments	23,595
	Vote 193—Employee Benefits	<u>32,734</u>
		56,329
		<u><u>3,489,045</u></u>

Vote 78

MINERAL RESOURCES BRANCH

Description

The Geological Division makes a wide variety of geological studies of mineralized and coal-bearing areas, publishes data concerning mineral deposits, makes mineral potential assessments of the mining and exploration industry.

The Inspection and Engineering Division has responsibility to administer the *Coal Mines Regulation Act* and the *Mines Regulation Act*. This division provides regulation and technical advice in environmental control, mine reclamation, and mine safety.

The Titles Division, whose responsibility is to administer the *Coal Act*, *Mineral Act*, and *Placer Mining Act*, handles the recording of mineral claims, issuance and renewal of coal licences and leases, as well as placer leases for the 24 mining divisions throughout the Province.

The Economics and Planning Division carries out economic analyses and compiles and disseminates mineral statistics.

Appropriations		Actual Expenditures
	Expenditure by activity	
135,146	Executive and Staff	78,736
1,696,514	Geological Division	1,807,772
1,864,163	Inspection and Engineering Division	1,831,027
701,988	Titles Division	656,851
253,646	Economics and Planning Division	225,159
<u>4,651,457</u>	Total of vote	<u>4,599,545</u>
Expenditure by standard classification		
	Salaries	3,752,698
	Temporary assistance	203,616
		<u>3,956,314</u>
	Travel expense	495,588
	Professional and special services	80,292
	Office expense	75,109
	Office furniture and equipment	37,491
	Advertising and publications	2,061
	Materials and supplies	184,531
	Rentals—outside suppliers	98,520
	Acquisition—machinery and equipment	10,111
		<u>4,940,017</u>
	Less Transfers	
	Vote 114—Salary Adjustments	210,885
	Vote 193—Employee Benefits	<u>129,587</u>
		<u>340,472</u>
		<u>4,599,545</u>

Vote 79

PETROLEUM RESOURCES BRANCH

Description

Provides for costs of the Petroleum Resources Branch, consisting of Administration, Engineering, Geological, and Titles Divisions, as well as the Mediation and Arbitration Board. Under the direction of the Assistant Deputy Minister the Branch is responsible for the Administration of the *Petroleum and Natural Gas Act*, the Drilling Reservation Regulations, the Petroleum Development Road Regulations, the Geophysical Regulations, and the *Underground Storage Act, 1964*. All operations related to drilling and production and seismic exploration are continually inspected by Branch staff. Comprehensive open and confidential records of drilling and production operations are maintained. Geological and geophysical reports submitted by industry are retained for study and all core and bit cuttings obtained from every well drilled are stored for examination by both Branch and industry personnel.

Appropriations		Actual Expenditures
	Expenditure by activity	
56,892	Executive and Staff	55,995
865,020	Engineering Division	813,607
313,917	Geological Division	303,373
232,557	Titles Division	243,430
33,775	Mediation and Arbitration Board	30,019
<u>1,502,161</u>	Total of vote	<u>1,446,424</u>
	Expenditure by standard classification	
	Salaries	1,333,645
	Temporary assistance	22,411
		<u>1,356,056</u>
	Fees and allowances—boards, commissions, courts	30,019
	Travel expense	33,152
	Professional and special services	21,148
	Office expense	28,798
	Office furniture and equipment	9,475
	Advertising and publications	13,042
	Materials and supplies	49,276
	Rentals—outside suppliers	10,178
	Acquisition—machinery and equipment	6,640
		<u>1,557,784</u>
	Less Transfers	
	Vote 114—Salary Adjustments	68,708
	Vote 193—Employee Benefits	40,190
	Vote 200—Pre-retirement Leave	<u>2,462</u>
		111,360
		<u>1,446,424</u>

Vote 80**GRANTS AND SUBSIDIES PROGRAM***Description*

Provides funds for mine rescue competitions through grants to Mine Safety Associations throughout the Province.

Grants are provided to Chambers of Mines to support their work in training of prospectors and dissemination of information regarding exploration and prospecting in the Province.

Payments for blister or refined copper produced in a smelter or refinery within British Columbia, as authorized by the *Copper Smelting and Refining Incentive Act*, are also provided for in this program.

Appropriations		Actual Expenditures
	Expenditure by activity	
88,500	Chamber of Mines and Mine Safety Association	79,000
500,000	<i>Copper Smelting and Refining Incentive Act</i>	507,000
<u>588,500</u>	Total of vote	<u>586,000</u>
	Expenditure by standard classification	
	Grants, contributions, and subsidies	<u>586,000</u>

Vote 81**MINERAL ROAD PROGRAM***Description*

A continuing program of constructing and maintaining exploration access roads to areas of high mineral petroleum production potential.

Appropriations		Actual Expenditures
	Expenditure by activity	
375,000	Omineca Road	283,284
525,000	Miscellaneous Road Construction	565,640
<u>900,000</u>	Total of vote	<u>848,924</u>
700,000	Main Estimates	
200,000	Special Warrants Nos. 10 and 32—Supplement—Omenica Road	
<u>900,000</u>		
	Expenditure by standard classification	
	Temporary assistance	4,912
	Professional and special services	6,824
	Materials and supplies	8,316
	Rentals—outside suppliers	624,249
	Acquisition—land and buildings	101,545
	Grants, contributions, and subsidies	103,078
		<u>848,924</u>

Vote 82**PROSPECTORS' ASSISTANCE PROGRAM***Description*

Provides grants for prospecting and specialized training to qualified prospectors under the *Prospectors' Assistance Act*.

Appropriations		Actual Expenditures
<u>277,919</u>	Total of vote	<u>247,040</u>
Expenditure by standard classification		
	Temporary assistance	11,114
	Travel expense	1,291
	Professional and special services	14,803
	Materials and supplies	1,808
	Rentals—outside suppliers	3,124
	Grants, contributions, and subsidies	214,900
		<u>247,040</u>

Vote 83**MINERAL RESEARCH PROGRAM***Description*

This program covers the cost of special and professional services in relation to mineral research and research in mine reclamation.

Appropriations		Actual Expenditures
Expenditure by activity		
43,600	Reclamation Research	51,152
<u>20,000</u>	Mineral Research	<u>8,000</u>
<u>63,600</u>	Total of vote	<u>59,152</u>
Expenditure by standard classification		
	Temporary assistance	38,498
	Travel expense	10,023
	Professional and special services	8,000
	Materials and supplies	2,631
		<u>59,152</u>

Vote 84**MINERAL DATA PROGRAM***Description*

Continues existing Federal-Provincial aeromagnetic surveys, geophysical analyses, and age determinations and development of mineral inventory files.

Appropriations		Actual Expenditures
<u>399,123</u>	Total of vote	<u>262,694</u>

Expenditure by standard classification

Temporary assistance	31,973
Professional and special services	198,170
Rentals—outside suppliers	32,551
	<u>262,694</u>

Vote 85**MINERAL EMPLOYMENT PROGRAM***Description*

Provides support to students of the Rossland Mining School.

Appropriations		Actual Expenditures
<u>60,000</u>	Total of vote	<u>32,490</u>

Expenditure by standard classification

Grants, contributions, and subsidies	<u>32,490</u>
--	---------------

Vote 86**ENERGY RESOURCE EVALUATION PROGRAM***Description*

Provides for coal and uranium resource evaluation; funds to cover costs of field projects, coal inventory and data storage, drill core collections and storage, research and testing, geochemical studies, and mineral exploration assistance.

Appropriations		Actual Expenditures
	Expenditure by activity	
165,225	Coal Resource Evaluation	153,170
386,000	Mineral Exploration Assistance	290,076
<u>551,225</u>	Total of vote	<u>443,246</u>

Expenditure by standard classification

Temporary assistance	100,903
Travel expense	18,147
Professional and special services	6,034
Materials and supplies	27,907
Rentals—outside suppliers	179
Grants, contributions, and subsidies	290,076
	<u>443,246</u>

Vote 87**BUILDING OCCUPANCY CHARGES***Description*

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
<u>1,225,000</u>	Total of vote	<u>1,057,133</u>

Expenditure by standard classification

Rentals—outside suppliers	<u>1,057,133</u>
---------------------------------	------------------

Vote 88**COMPUTER AND CONSULTING CHARGES***Description*

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.

Appropriations		Actual Expenditures
<u>352,960</u>	Total of vote	<u>362,784</u>

Expenditure by standard classification

Data systems and processing	<u>362,784</u>
-----------------------------------	----------------

MINISTRY OF ENVIRONMENT

Summary of Budgetary Expenditure by Appropriation

Total Appropriations				Actual Expenditures	
Main Estimates Voted	Other Authorizations	Total	Vote No.	Description	
\$	\$	\$			\$
164,938	...	164,938	89	Minister's Office	160,934
2,444,356	285,500	2,729,856	90	General Administration	2,689,408
47,568,812	1,991,000	49,559,812	91	Resource and Environment Management	48,850,637
1,245,394	...	1,245,394	92	Environment and Land Use Committee Secretariat	1,086,385
742,047	...	742,047	93	Provincial Agricultural Land Commission	730,722
1,577,716	...	1,577,716	94	Provincial Emergency Programme	1,533,747
2,000,000	50,000	2,050,000	95	Salmonid Enhancement Program	2,021,242
10	6,245,195	6,245,205	96	<i>Flood Relief Act</i>	6,245,205
131,468	...	131,468	97	Creston Valley Wildlife Management	131,265
5,867,000	...	5,867,000	98	Building Occupancy Charges	5,862,083
1,768,045	...	1,768,045	99	Computer and Consulting Charges	1,767,172
63,509,786	8,571,695	72,081,481			71,078,800
Statutory					
...	112,697	112,697		<i>Agricultural Land Commission Act</i> —Agricultural land reserves	112,697
...	1,433	1,433		<i>Pollution Control Act</i> —Salmon Arm gasoline spill ...	1,433
63,509,786	8,685,825	72,195,611			71,192,930
2,859,531	...	2,859,531		<i>Less recruitment savings</i> .....	...
60,650,255	8,685,825	69,336,080			71,192,930

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 89

MINISTER'S OFFICE

Description

Provides for the office of the Minister of Environment, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>164,938</u>	Total of vote	<u>160,934</u>
Expenditure by standard classification		
Salaries		104,724
Temporary assistance		<u>28,409</u>
		133,133
Travel expense		37,655
Office expense		20,337
Materials and supplies		170
Motor vehicles		<u>1,229</u>
		192,524
Less Transfers		
Vote 114—Salary Adjustments	29,724	
Vote 193—Employee Benefits	<u>1,866</u>	
		<u>31,590</u>
		<u>160,934</u>

Vote 90

GENERAL ADMINISTRATION

Description

Provides for over-all policy direction and administrative support for the Ministry, including office of the Deputy Minister and Assistant Deputy Ministers, personnel administration, computing services, financial services, and public information. The budget provides for Pollution Control Board and Pesticide Appeal Board expenses, consultants' fees, grants, studies, other agency programs (recoverable) and membership fees in support of the Ministry's objectives.

Appropriations		Actual Expenditures
	Expenditure by activity	
940,433	Deputy Minister's office	847,633
1,284,456	Administration	1,259,794
504,947	Grants	572,304
10	Provincial disaster grants	—
10	Other agency programs (net of recoveries)	9,677
<u>2,729,856</u>	Total of vote	<u>2,689,408</u>
2,444,356	Main Estimates	
177,774	Special Warrant No. 4—Supplement—Grants	
107,726	Special Warrant No. 33—Supplement—Deputy Minister's office and Grants	
<u>2,729,856</u>		
	Expenditure by standard classification	
	Salaries	1,475,285
	Temporary assistance	342,504
		<u>1,817,789</u>
	Fees and allowances—boards, commissions, courts	13,732
	Travel expense	191,923
	Professional and special services	149,156
	Office expense	102,275
	Office furniture and equipment	66,464
	Advertising and publications	110,924
	Materials and supplies	63,266
	Rentals—outside suppliers	14,229
	Acquisition—land and buildings	35,969
	Acquisition—machinery and equipment	58,851
	Grants, contributions, and subsidies	572,304
		<u>3,196,882</u>
	Less	
	Transfers	
	Vote 114—Salary Adjustments	113,760
	Vote 193—Employee Benefits	31,437
	Vote 200—Pre-retirement Leave	38,401
	Recoveries	
	B.C. Hydro and Power Authority	323,876
		<u>507,474</u>
		<u>2,689,408</u>

Vote 91

RESOURCE AND ENVIRONMENT MANAGEMENT

Description

Fish and Wildlife provides for the conservation of fish and wildlife resources and the habitats they require. The Branch protects and manages the fish and wildlife resources of the Province; regulates hunting, fishing, and other recreational activities; controls the impacts of wildlife on man's interests; and regulates a variety of commercial uses of fish and wildlife. The latter includes trapping, guiding, commercial fishing and fish farming, taxidermy, tanning, and the keeping of wildlife in captivity. The Branch also monitors the impacts of resource development and ameliorates these impacts through inter-agency resource planning systems. Research is also conducted to increase knowledge useful for improving management principles and systems.

Marine Resources provides for the management and economic development of the oyster and marine plant industries and regulation and development of the fish processing sector of the British Columbia commercial fishing industry. It provides services for these responsibilities under the British Columbia *Fisheries Act* and *Fish Inspection Act* and by representing the Province at international fisheries negotiations; it functions as a liaison between Provincial and Federal agencies whose activities affect marine resources.

Water Management provides for the administration and control of the use of surface water and the administration of the *Water Utilities Act*, *Dykes Maintenance Act*, and dam safety inspections.

Waste Management provides for the administration of the *Pollution Control Act*, the *Litter Act*, and waste management programs including Project SAM.

Pesticides Control provides for the administration of the *Pesticides Act*.

Environmental Laboratory tests samples of water, wastewater, sediments, air, vegetation, and soil for environmental contaminants; includes pesticide analysis.

Planning and Development provides for environmental studies and assessments, and major engineering functions; water resource management studies; flood damage prevention programs, including floodplain mapping and planning and flood prediction; construction and operation of flood control works; implements the Fraser River Flood Control and Okanagan Basin Implementation Program.

Resource Analysis provides an inventory function by assessing capability and suitability of land for various purposes, and biophysical data for other ministries; carries out environmental impact assessments.

Surveys and Mapping provides control surveys, aerial photography, primary base mapping, and program co-ordination services.

Environmental Health Engineering provides consulting services to Provincial health units and Municipal officials respecting drinking water supplies, swimming-pool operation, sewage disposal, and solid wastes.

Appropriations	Expenditure by activity	Actual Expenditures
10,586,358	Fish and Wildlife	10,990,827
2,077,738	Marine Resources	2,284,344
3,735,280	Water Management	3,419,266
5,334,972	Waste Management	4,883,911
504,097	Pesticides Control	425,248
2,482,617	Environmental Laboratory	2,506,921
16,158,506	Planning and Development	16,213,227
3,062,891	Resource Analysis	2,940,436
5,194,445	Surveys and Mapping	4,780,045
422,908	Environmental Health Engineering	406,412
<u>49,559,812</u>	Total of vote	<u>48,850,637</u>
47,568,812	Main Estimates	
250,000	Special Warrant No. 8—Supplement—Planning and Development	
1,495,000	Special Warrant No. 33—Supplement—Marine Resources	
246,000	Special Warrant No. 46—Supplement—Environmental Laboratory	
<u>49,559,812</u>		

Expenditure by standard classification

Salaries	26,104,152
Temporary assistance	3,399,338
	<u>29,503,490</u>
Travel expense	2,883,376
Professional and special services	4,359,087
Office expense	695,152
Office furniture and equipment	159,614
Advertising and publications	461,473

Vote 91—Continued

Materials and supplies		2,350,987
Motor vehicles		402,057
Rentals—outside suppliers		1,788,925
Acquisition—land and buildings		6,680,926
Acquisition—machinery and equipment		1,526,632
Grants, contributions, and subsidies		56,038
		<u>50,867,757</u>
Less Transfers		
Vote 114—Salary Adjustments	1,501,622	
Vote 193—Employee Benefits	424,374	
Vote 200—Pre-retirement Leave	<u>91,124</u>	
		<u>2,017,120</u>
		<u>48,850,637</u>

Vote 92**ENVIRONMENT AND LAND USE COMMITTEE SECRETARIAT***Description*

The Secretariat serves as the staff arm of the Environment and Land Use Committee (ELUC) of Cabinet.

Under the *Environment and Land Use Act*, the committee is empowered to investigate and recommend on any matter relating to the environment and the development and use of land and other natural resources.

In discharging these responsibilities, the Environment and Land Use Committee instructs the Secretariat to conduct and co-ordinate analyses into diverse environmental and land use questions and report the findings to the committee for decision. The goal of the Secretariat is comprehensive and efficient conduct of such analyses.

Appropriations		Actual Expenditures
Expenditure by activity		
271,307	Executive office and administration	228,277
364,874	Resource planning	341,517
609,213	Special projects	<u>516,591</u>
<u>1,245,394</u>	Total of vote	<u>1,086,385</u>
Expenditure by standard classification		
	Salaries	626,626
	Temporary assistance	<u>171,164</u>
		797,790
	Travel expense	60,997
	Professional and special services	153,228
	Office expense	28,844
	Office furniture and equipment	4,320
	Advertising and publications	8,150
	Materials and supplies	11,489
	Rentals—outside suppliers	70,959
	Acquisition—machinery and equipment	<u>643</u>
		<u>1,136,420</u>
Less Transfers		
	Vote 114—Salary Adjustments	33,963
	Vote 193—Employee Benefits	<u>16,072</u>
		<u>50,035</u>
		<u>1,086,385</u>

Vote 93**PROVINCIAL AGRICULTURAL LAND COMMISSION***Description*

Acting under the *Agricultural Land Commission Act*, the objective of the Commission is to preserve and encourage the establishment and maintenance of agricultural land. The Commission advises and assists municipalities and regional districts in the designation of land reserves.

Appropriations		Actual Expenditures
<u>742,047</u>	Total of vote	<u>730,722</u>
Expenditure by standard classification		
Salaries		377,553
Temporary assistance		177,267
		<u>554,820</u>
Travel expense		73,513
Professional and special services		48,140
Office expense		31,377
Office furniture and equipment		6,097
Advertising and publications		1,924
Materials and supplies		1,629
Rentals—outside suppliers		657
Grants, contributions, and subsidies		34,700
		<u>752,857</u>
Less Transfers		
Vote 114—Salary Adjustments	18,185	
Vote 193—Employee Benefits	<u>3,950</u>	
		<u>22,135</u>
		<u><u>730,722</u></u>

Vote 94**PROVINCIAL EMERGENCY PROGRAMME***Description*

Provides for costs of the Provincial Emergency Programme, which is responsible for developing throughout British Columbia the capability to cope and deal with disaster and emergency situations with minimal disruption of essential services.

Appropriations		Actual Expenditures
<u>1,577,716</u>	Total of vote	<u>1,533,747</u>
Expenditure by standard classification		
Salaries		655,025
Temporary assistance		3,894
		<u>658,919</u>
Travel expense		65,358
Professional and special services		168,323
Office expense		32,413
Office furniture and equipment		6,652
Advertising and publications		9
Materials and supplies		283,084
Motor vehicles		9,249
Rentals—outside suppliers		28,298
Acquisition—machinery and equipment		57,555
Grants, contributions, and subsidies		267,614
		<u>1,577,474</u>
Less Transfers		
Vote 114—Salary Adjustments	40,471	
Vote 193—Employee Benefits	<u>3,256</u>	
		<u>43,727</u>
		<u><u>1,533,747</u></u>

Vote 95

SALMONID ENHANCEMENT PROGRAM

Description

The Salmonid Enhancement Program is a Federal/Provincial program designed to double the catch of Pacific salmon in 15–20 years and to vigorously protect and increase steelhead and cutthroat stocks. The program links all Branch and regional management, fish culture, and research activities on sea-run fish in a co-ordinated Federal/Provincial plan.

Appropriations		Actual Expenditures
	Expenditure by activity	
325,856	Project assessment and planning	417,071
182,352	Fish production evaluation and support	175,992
352,120	Development of enhancement techniques	723,392
276,324	North Central Coast Enhancement	253,751
559,635	Fraser River-Lower Mainland Enhancement	241,151
353,713	Vancouver Island Enhancement	209,885
<u>2,050,000</u>	Total of vote	<u>2,021,242</u>
2,000,000	Main Estimates	
50,000	Special Warrant No. 33—Supplement—Development of enhancement techniques	
<u>2,050,000</u>		

Expenditure by standard classification	
Temporary assistance	1,172,187
Travel expense	192,409
Professional and special services	82,488
Office expense	3,587
Office furniture and equipment	9,597
Advertising and publications	9,038
Materials and supplies	166,825
Rentals—outside suppliers	154,977
Acquisition—land and buildings	89,887
Acquisition—machinery and equipment	140,247
	<u>2,021,242</u>

Vote 96**FLOOD RELIEF ACT***Description*

Provides assistance under the provisions of the *Flood Relief Act* to those areas in British Columbia experiencing flood damage.

Appropriations		Actual Expenditures
<u>6,245,205</u>	Total of vote	<u>6,245,205</u>
10	Main Estimates	
	Statutory— <i>Flood Relief Act</i> (1948, 2nd Sess. Chap. 1, Sec. 3)	
4,592,137	Terrace flood costs	
1,653,058	Southwest region flood	
<u>6,245,205</u>		

Expenditure by standard classification

Salaries	213,902
Temporary assistance	70,288
	<u>284,190</u>
Travel expense	3,151
Professional and special services	79,241
Advertising and publications	9,606
Materials and supplies	1,647,794
Rentals—outside suppliers	1,299,518
Acquisition—land and buildings	1,634,753
Grants, contributions, and subsidies	1,286,952
	<u>6,245,205</u>

Vote 97**CRESTON VALLEY WILDLIFE MANAGEMENT***Description*

Creston Valley Wildlife Management Authority, through Federal and Provincial co-operative programs, provides intensive educational and recreational opportunities for the public of British Columbia, together with rehabilitation of important wildlife resources of the Creston Valley.

Appropriations		Actual Expenditures
<u>131,468</u>	Total of vote	<u>131,265</u>

Expenditure by standard classification

Temporary assistance	24,699
Travel expense	4,779
Office expense	460
Materials and supplies	21,402
Rentals—outside suppliers	15,011
Acquisition—machinery and equipment	11,839
Grants, contributions, and subsidies	53,075
	<u>131,265</u>

Vote 98

BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
<u>5,867,000</u>	Total of vote	<u>5,862,083</u>
Expenditure by standard classification		
	Rentals—outside suppliers	<u>5,862,083</u>

Vote 99

COMPUTER AND CONSULTING CHARGES

Description

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.

Appropriations		Actual Expenditures
<u>1,768,045</u>	Total of vote	<u>1,767,172</u>
Expenditure by standard classification		
	Data systems and processing	<u>1,767,172</u>

Statutory

AGRICULTURAL LAND COMMISSION ACT (1973, Chap. 46, Sec. 21)

Appropriations		Actual Expenditures
<u>112,697</u>	Agricultural Land Reserves	<u>112,697</u>
Expenditure by standard classification		
	Professional and special services	63,470
	Materials and supplies	3,381
	Acquisition—land and buildings	45,846
		<u>112,697</u>

Statutory

POLLUTION CONTROL ACT (1967, Chap. 34, Sec. 26 (8))

Appropriations		Actual Expenditures
<u>1,433</u>	Salmon Arm gasoline spill	<u>1,433</u>
Expenditure by standard classification		
	Materials and supplies	<u>1,433</u>

MINISTRY OF FINANCE

Summary of Budgetary Expenditure by Appropriation

Total Appropriations				Actual
Main Estimates Voted	Other Authorizations	Total	Vote No.	Expenditures
\$	\$	\$		\$
109,825	...	109,825	100	Minister's Office 113,380
1,824,174	...	1,824,174	101	Administrative and Support Services 1,812,561
4,135,766	214,000	4,349,766	102	Office of the Comptroller-General 4,019,824
8,032,953	738,567	8,771,520	103	Computer and Consulting Services 8,278,216
1,698,648	...	1,698,648	104	Purchasing Commission 1,679,587
5,074,404	...	5,074,404	105	Taxation Administration 5,039,661
579,000	299,000	878,000	106	Assessment Act Appeal Boards 962,657
5,844,261	202,500	6,046,761	107	Government Agencies 5,981,430
21,740,000	...	21,740,000	108	Interest on Public Debt 21,681,023
16,585,000	540,000	17,125,000	109	Grants, Contributions, and Subsidies 11,621,515
5,500,000	3,269,964	8,769,964	110	Interest on Deposits 8,759,964
			111	British Columbia Resources Investment Corporation
12,000,000	...	12,000,000		—Free Share Distribution 12,317,047
2,557,473	175,000	2,732,473	112	Incidentals 2,728,335
250,000	...	250,000	113	Advances Under Various Statutes 11,761
17,000,000	24,000,000	41,000,000	114	Salary Contingencies (All Ministries) 40,208,643
1,058,041	...	1,058,041	115	Treasury Board 871,490
3,569,000	...	3,569,000	116	Building Occupancy Charges 2,909,195
107,558,545	29,439,031	136,997,576		128,996,289
...	298,873	298,873		Statutory
...	194,561	194,561		Crown Proceedings Act—Judgments against the Crown 298,873
				Systems Act—Accrued employee benefits 194,561
107,558,545	29,932,465	137,491,010		129,489,723
1,972,270	...	1,972,270		Less recruitment savings
105,586,275	29,932,465	135,518,740		129,489,723

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 100**MINISTER'S OFFICE***Description*

Provides for the office of the Minister of Finance, including salaries and expenses of the Minister and his staff.

Appropriations		Actual Expenditures
<u>109,825</u>	Total of vote	<u>113,380</u>
Expenditure by standard classification		
Salaries		99,752
Temporary assistance		16,059
		<u>115,811</u>
Travel expense		14,975
Office expense		14,988
Office furniture and equipment		53
		<u>145,827</u>
Less Transfers		
Vote 112—Temporary Assistance	16,059	
Vote 114—Salary Adjustments	14,522	
Vote 193—Employee Benefits	<u>1,866</u>	
		<u>32,447</u>
		<u>113,380</u>

Vote 101**ADMINISTRATIVE AND SUPPORT SERVICES***Description*

Provides central direction and management for the Ministry including monitoring of the Provincial Budget.

Appropriations		Actual Expenditures
<u>1,824,174</u>	Total of vote	<u>1,812,561</u>
Expenditure by standard classification		
Salaries		1,597,388
Temporary assistance		172,754
		<u>1,770,142</u>
Travel expense		47,096
Professional and special services		103,333
Office expense		122,029
Office furniture and equipment		34,563
Advertising and publications		8,938
Motor vehicles		3,633
		<u>2,089,734</u>
Less Transfers		
Vote 112—Temporary Assistance	125,021	
Vote 114—Salary Adjustments	97,573	
Vote 193—Employee Benefits	<u>54,579</u>	
		<u>277,173</u>
		<u>1,812,561</u>

Vote 102

OFFICE OF THE COMPTROLLER-GENERAL

Description

Under the *Financial Control Act*, the Comptroller-General as Chief Accounting Officer of the Province has broad authority over and is responsible for the quality and integrity of the financial management and control systems in use throughout Government.

In particular, these responsibilities include the review and development of financial administration and accounting policies, together with related legislation; financial reporting and analysis; central accounting operations, including payroll and personnel accounting, accounts payable and pre-audit, trusts and general ledger; planning and development of financial systems policies and procedures, and undertaking independent reviews of the adequacy of design and the efficiency and effectiveness of the systems of financial controls throughout Government.

Appropriations		Actual Expenditures
<u>4,349,766</u>	Total of vote	<u>4,019,824</u>
4,135,766	Main Estimates	
214,000	Special Warrant No. 7	
<u>4,349,766</u>		
Expenditure by standard classification		
Salaries	3,395,630	
Temporary assistance	167,000	
	<u>3,562,630</u>	
Travel expense	84,869	
Professional and special services	260,045	
Office expense	188,458	
Office furniture and equipment	128,171	
	<u>4,224,173</u>	
Less Transfers		
Vote 114—Salary Adjustments	154,453	
Vote 193—Employee Benefits	<u>49,896</u>	
	204,349	
	<u>4,019,824</u>	

Vote 103**COMPUTER AND CONSULTING SERVICES***Description*

The Data Processing Branch represents the Ministry in all its dealings with the British Columbia Systems Corporation. It develops system proposals, administers contracts, and monitors systems design and implementation of all projects undertaken for this Ministry.

The Branch also provides data entry services on a demand basis to all ministries and a number of Crown corporations. It includes an operations and control section which is responsible for scheduling input to the Corporation's computer facilities, quality-checking output and distributing it to service users.

Appropriations		Actual Expenditures
	Expenditure by activity	
2,435,953	Data Processing Branch	2,680,638
6,335,567	Computer and consulting charges	5,597,578
<u>8,771,520</u>	Total of vote	<u>8,278,216</u>
8,032,953	Main Estimates	
738,567	Special Warrant No. 56—Supplement—Computer and consulting charges	
<u>8,771,520</u>		
	Expenditure by standard classification	
	Salaries	2,115,478
	Temporary assistance	173,326
		<u>2,288,804</u>
	Travel expense	14,701
	Data systems and processing	6,055,749
	Office expense	18,686
	Office furniture and equipment	10,847
	Materials and supplies	3,850
		<u>8,392,637</u>
	Less Transfers	
	Vote 114—Salary Adjustments	111,262
	Vote 193—Employee Benefits	3,159
		<u>114,421</u>
		<u>8,278,216</u>

Vote 104

PURCHASING COMMISSION

Description

The Commission acts as the central purchasing agent for all ministries and provides a warehousing facility for certain goods.

Appropriations		Actual Expenditures
	Expenditure by activity	
1,698,638	Purchasing administration	1,716,541
10	Warehousing operation	1,163,471
		<u>2,880,012</u>
	Less Recoveries	<u>1,200,425</u>
<u>1,698,648</u>	Total of vote	<u>1,679,587</u>
	Expenditure by standard classification	
	Salaries	1,678,911
	Temporary assistance	28,153
		<u>1,707,064</u>
	Travel expense	58,848
	Office expense	40,243
	Office furniture and equipment	269
	Advertising and publications	9,138
	Materials and supplies	1,170,878
	Acquisition—machinery and equipment	8,393
		<u>2,994,833</u>
	Less	
	Transfers	
	Vote 114—Salary Adjustments	91,254
	Vote 193—Employee Benefits	8,292
	Vote 200—Pre-retirement Leave	1,054
	Recoveries	
	Ministries	1,200,425
	Increase in inventory	<u>14,221</u>
		<u>1,315,246</u>
		<u>1,679,587</u>

Vote 105

TAXATION ADMINISTRATION

Description

Provides for the administration of all taxing statutes which are the responsibility of the Minister of Finance. The Consumer Taxation Branch administers the *Social Services Tax Act*, *Gasoline Tax Act*, *Coloured Gasoline Tax Act*, *Motive-fuel Use Tax Act*, *Fuel-oil Tax Act*, *Pari Mutuel Betting Tax Act*, *Cigarette and Tobacco Tax Act*, and *Hotel and Motel Room Tax Act*. The Income Taxation Branch administers the *Mining Tax Act*, *Logging Tax Act*, *Corporation Capital Tax Act*, *Insurance Premiums Tax Act*, *Probate Fees Act*, *Succession Duty Act*, and *Gift Tax Act*. The Real Property Taxation Branch administers the *Taxation Act*, *Public Schools Act*, and *Water Act* as they relate to real property taxation in the nonmunicipal areas of the Province.

Appropriations		Actual Expenditures
	Expenditure by activity	
3,668,635	Consumer Taxation Branch	3,592,416
817,988	Income Taxation Branch	776,630
587,781	Real Property Taxation Branch	670,615
<u>5,074,404</u>	Total of vote	<u>5,039,661</u>
	Expenditure by standard classification	
	Salaries	4,413,708
	Temporary assistance	311,937
		<u>4,725,645</u>
	Travel expense	247,508
	Professional and special services	173,683
	Office expense	264,860
	Office furniture and equipment	10,880
	Advertising and publications	2,015
	Materials and supplies	87,099
		<u>5,511,690</u>
	Less Transfers	
	Vote 112—Temporary Assistance	150,503
	Vote 114—Salary Adjustments	246,342
	Vote 193—Employee Benefits	31,295
	Vote 200—Pre-retirement Leave	43,889
		<u>472,029</u>
		<u>5,039,661</u>

Vote 106**ASSESSMENT ACT APPEAL BOARD***Description*

Provides for the fees and expenses of the Courts of Revision and the Assessment Appeal Board in hearing appeals of property tax assessments.

Appropriations		Actual Expenditures
	Expenditure by activity	
342,250	Courts of Revision	378,771
535,750	Assessment Appeal Board	583,886
<u>878,000</u>	Total of vote	<u>962,657</u>
579,000	Main Estimates	
299,000	Special Warrant No. 34—Supplement—Both activities	
<u>878,000</u>		
	Expenditure by standard classification	
	Fees and allowances—boards, commissions, courts	807,329
	Professional and special services	14,821
	Office expense	140,507
		<u>962,657</u>

Vote 107**GOVERNMENT AGENCIES***Description*

Provides for the 56 Government Agents located throughout the Province. Agents perform functions for the Ministry in the collection of revenue and in the payment of certain accounts as well as representing other ministries where necessary. They also perform such statutory functions as Provincial Collector, Water Recorder, Gold Commissioner, Land Commissioner, Marriage Commissioner, Registrar of Births, Deaths, and Marriages, Official Administrator, District Registrar of Voters, and Issuer of Autoplan insurance and motor vehicle licences. In addition they carry out strike vote supervision as Government representatives and complete certain investigations for the Rentalsman.

Appropriations		Actual Expenditures
<u>6,046,761</u>	Total of vote	<u>5,981,430</u>
5,844,261	Main Estimates	
202,500	Special Warrant No. 35	
<u>6,046,761</u>		
	Expenditure by standard classification	
	Salaries	5,878,514
	Temporary assistance	771,822
		6,650,336
	Travel expense	206,270
	Professional and special services	375
	Office expense	179,892
	Office furniture and equipment	50,951
	Other expenditure	5,224
		<u>7,093,048</u>
	Less Transfers	
	Vote 112—Temporary Assistance	588,508
	Vote 114—Salary Adjustments	382,865
	Vote 193—Employee Benefits	127,865
	Vote 200—Pre-retirement Leave	12,380
		<u>1,111,618</u>
		<u>5,981,430</u>

Vote 108**INTEREST ON PUBLIC DEBT***Description*

Provides for the cost of interest on the Provincial direct debt.

Appropriations		Actual Expenditures
<u>21,740,000</u>	Total of vote	<u>21,681,023</u>
	Expenditure by standard classification	
	Other expenditure	<u>21,681,023</u>

Vote 109**GRANTS, CONTRIBUTIONS, AND SUBSIDIES***Description*

Provides for grants and subsidies administered by the Ministry.

Appropriations		Actual Expenditures
	Expenditure by activity	
300,000	Power and telephone line beautification	308,063
6,750,000	Payment of natural gas producers Federal income tax on deemed income	1,514,828
3,250,000	Power subsidy	3,221,491
	<i>Assessment Authority of British Columbia Act (Sec. 16)</i>	
1,500,000	Capital grant	1,500,000
4,750,000	Operating grant	4,750,000
525,000	<i>Real Property Tax Deferment Act (Sec. 19)</i>	315,144
50,000	<i>Municipal Act (Sec. 23)</i>	11,989
<u>17,125,000</u>	Total of vote	<u>11,621,515</u>
16,585,000	Main Estimates	
540,000	Special Warrant No. 9—Supplement— <i>Assessment Authority of British Columbia Act</i> —Operating grant	
<u>17,125,000</u>		
	Expenditure by standard classification	
	Grants, contributions, and subsidies	<u>11,621,515</u>

Vote 110

INTEREST ON DEPOSITS

Description

Provides for interest on funds for which the Ministry is trustee.

Appropriations		Actual Expenditures
	Expenditure by activity	
3,159,417	Interest on Suitors' Fund deposits	3,159,417
825,749	Interest on Official Guardian deposits	825,749
2,958,655	Interest on Official Committee deposits	2,958,655
1,816,143	Interest on Intestate Estate Fund deposits	1,816,143
10,000	Interest on <i>Cemetery Companies Act</i> deposits	—
25,000,000	Interest on Public Service Superannuation Fund	66,404,069
	Interest on Members of the Legislative Assembly Superannuation Fund	173,647
70,000		
33,839,964		75,337,680
25,070,000	Less Earnings from investments	66,577,716
8,769,964	Total of vote	8,759,964
5,500,000	Main Estimates	
325,749	Statutory— <i>Official Guardian Act</i> (R.S.B.C. 1960, Chap. 268, Sec. 19 (1))	
1,684,798	<i>Patients Estate Act</i> (1962, Chap. 44, Sec. 27 (3))	
1,259,417	<i>Supreme Court Act</i> (R.S.B.C. 1960, Chap. 374, Sec. 33)	
8,769,964		

Expenditure by standard classification

Other expenditure	8,759,964
-------------------------	-----------

Vote 111

BRITISH COLUMBIA INVESTMENT CORPORATION — FREE SHARE DISTRIBUTION

Description

To provide for payments to British Columbia Systems Corporation and other persons for costs incurred in connection with the distribution and offering to eligible members of the public, of common shares of British Columbia Resources Investment Corporation and for payment of handling charges to financial institutions in connection therewith.

Appropriations		Actual Expenditures
12,000,000	Total of vote	12,317,047
	Expenditure by standard classification	
	Temporary assistance	43,660
	Professional and special services	1,101,827
	Data systems and processing	2,207,113
	Office expense	2,689
	Advertising and publications	490,407
	Distribution commissions	8,471,351
		12,317,047

Vote 112**INCIDENTALS***Description*

Provides for miscellaneous expenditures of the Ministry.

Appropriations		Actual Expenditures
	Expenditure by activity	
1,121,071	Temporary assistance	930,167
241,250	Printing and publications	314,743
3,377	<i>Unclaimed Money Deposits Act</i> (Sec. 5)	13,993
199,125	Incidentals and contingencies	224,392
1,167,650	Bank charges	1,245,040
<u>2,732,473</u>	Total of vote	<u>2,728,335</u>
2,557,473	Main Estimates	
175,000	Special Warrant No. 36—Supplement—Incidentals and contingencies	
<u>2,732,473</u>		

Expenditure by standard classification	
Temporary assistance transfers	880,091
Temporary assistance	50,076
	<u>930,167</u>
Professional and special services	577,569
Advertising and publications	319,376
Materials and supplies	44,229
Other expenditure	856,994
	<u>2,728,335</u>

Vote 113**ADVANCES UNDER VARIOUS STATUTES***Description*

Provides for statutory advances to local government and other entities in respect of property taxes in nonmunicipal areas collected on their behalf by the Ministry of Finance.

Appropriations		Actual Expenditures
	Expenditure by activity	
50,000	<i>Local Services Act</i> (Sec. 7)	54,001
40,000	<i>Municipal Finance Authority of British Columbia Act</i> (Sec. 16)	38,547
500,000	<i>Water Act</i> (Sec. 62) (improvement districts)	368,105
4,500,000	<i>Regional Hospital Districts Act</i> (Secs. 25, 26)	4,273,440
17,500,000	<i>Municipal Act</i> (Sec. 784) (regional districts)	15,896,460
1,700,000	<i>Municipal Act</i> (Sec. 798G) (improvement districts)	1,570,683
600,000	<i>Municipal Act</i> (Sec. 775 (4A)) (regional districts)	574,311
1,500,000	<i>Public Libraries Act</i> (Sec. 50) (rural)	1,485,646
3,300,000	<i>Assessment Authority of British Columbia Act</i> (Sec. 17 (3))	3,083,542
10,000	<i>Municipal Act</i> (Secs. 11 (4) (c) and 4 (8))	844
<u>29,700,000</u>		<u>27,345,579</u>
29,450,000	Less Recoveries	27,333,818
<u>250,000</u>	Total of vote	<u>11,761</u>

Expenditure by standard classification	
Advertising and publications	844
Loans and advances	27,344,735
	<u>27,345,579</u>
Less Recoveries	27,333,818
	<u>11,761</u>

Vote 114

SALARY CONTINGENCIES (ALL MINISTRIES)

Description

Provides for salary increases for established staff in all ministries as well as salaries for new positions, together with those costs for approved pre-retirement leave, banked vacation leave, and banked educational leave not provided for elsewhere.

Appropriations		Actual Expenditures
<u>41,000,000</u>	Total of vote	<u>40,208,643</u>
17,000,000	Main Estimates	
<u>24,000,000</u>	Special Warrant No. 37	
<u>41,000,000</u>		
Expenditure by standard classification		
	Salary transfers	<u>40,208,643</u>

Vote 115

TREASURY BOARD

Description

Treasury Board staff—Provides staff support to the Treasury Board in the provision of central direction and control over the operations of all Government ministries. Reviews and analyses the content, cost, efficiency, and effectiveness of Government programs; analyses all expenditure estimates and requests; establishes Government budgetary practices and procedures; co-ordinates the development of the annual budget estimates; and assists in the determination of the over-all allocation of financial resources; ensures that sound and effective management and administrative policies, practices, systems, and procedures exist and are used throughout all Government ministries; analyses and approves all organization structures, assesses, and controls the number of personnel employed within the Government establishment, and determines the classification of all positions within Government organization structures.

Provides for the expenses related to the *Anti-Inflation Measures Act*.

Appropriations		Actual Expenditures
Expenditure by activity		
1,043,566	Treasury Board staff	871,232
<u>14,475</u>	Anti-inflation measures	<u>258</u>
<u>1,058,041</u>	Total of vote	<u>871,490</u>
Expenditure by standard classification		
	Salaries	914,476
	Temporary assistance	<u>360</u>
		914,836
	Travel expense	51,007
	Professional and special services	4,686
	Office expense	31,044
	Office furniture and equipment	26,371
	Materials and supplies	<u>3,261</u>
		1,031,205
Less Transfers		
	Vote 114—Salary Adjustments	101,685
	Vote 193—Employee Benefits	<u>58,030</u>
		159,715
		<u>871,490</u>

Vote 116**BUILDING OCCUPANCY CHARGES***Description*

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
<u>3,569,000</u>	Total of vote	<u>2,909,195</u>
Expenditure by standard classification		
	Rentals—outside suppliers	<u>2,909,195</u>

Statutory

Crown Proceedings Act (1974, Chap. 24, Sec. 13 (4))

Appropriations		Actual Expenditures
<u>298,873</u>	Judgements against the Crown	<u>298,873</u>
Expenditure by standard classification		
	Other expenditure	<u>298,873</u>

Statutory

Systems Act (1977, Chap. 45, Sec. 12)

Appropriations		Actual Expenditures
<u>194,561</u>	Accrued employee benefits assumed by Corporation	<u>194,561</u>
Expenditure by standard classification		
	Other expenditure	<u>194,561</u>

MINISTRY OF FORESTS

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
Main Estimates Voted	Other Authorizations	Total	Vote No.	Description	
\$	\$	\$			\$
115,544	10,000	125,544	117	Minister's Office	121,250
1,891,613	...	1,891,613	118	Ministry Administration	1,714,605
4,756,140	...	4,756,140	119	Support Services Program	4,283,093
49,223,041	20,184,150	69,407,191	120	Forestry	69,010,558
38,961,722	663,430	39,625,152	121	Timber and Range Management Program	38,101,054
19,553,036	...	19,553,036	122	Field Operations Program	18,849,160
10	21,593	21,603	123	Reservoir Clearing	21,603
5,000,000	4,500,000	9,500,000	124	Implementation of New Legislation	4,377,864
5,000,000	4,758,374	9,758,374	125	Intensified Forestry Program	9,758,374
3,899,000	...	3,899,000	126	Building Occupancy Charges	3,218,689
2,405,069	...	2,405,069	127	Computer and Consulting Charges	2,383,377
130,805,175	30,137,547	160,942,722			151,839,627
5,989,367	...	5,989,367		Less recruitment savings .....	...
<u>124,815,808</u>	<u>30,137,547</u>	<u>154,953,355</u>			<u>151,839,627</u>

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 117

MINISTER'S OFFICE

Description

Provides for the office of the Minister of Forests, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>125,544</u>	Total of vote	<u>121,250</u>
115,544	Main Estimates	
<u>10,000</u>	Special Warrant No. 59	
<u>125,544</u>		
Expenditure by standard classification		
	Salaries	108,399
	Travel expense	19,506
	Office expense	<u>7,489</u>
		135,394
Less Transfers		
	Vote 114—Salary Adjustments	12,278
	Vote 193—Employee Benefits	<u>1,866</u>
		<u>14,144</u>
		<u>121,250</u>

Vote 118

MINISTRY ADMINISTRATION

Description

Provides executive direction services for the Ministry, including the Deputy Minister, Assistant Deputy Ministers, Chief Forester, and their immediate staff; the Strategic Studies Branch which supplies the capability to conduct studies to obtain the information required in policy planning, alternative evaluations to assist in developing Ministry policy objectives, and the evaluation of all Ministry programs; and the Information Services Branch provides for the dissemination of information concerning Ministry activities.

Appropriations		Actual Expenditures
	Expenditure by activity	
383,328	Deputy Minister and executive	371,182
957,569	Information services	891,767
550,716	Strategic studies	451,656
<u>1,891,613</u>	Total of vote	<u>1,714,605</u>

Expenditure by standard classification

Salaries	1,228,935
Temporary assistance	145,003
	<u>1,373,938</u>
Travel expense	84,083
Professional and special services	77,490
Office expense	26,620
Office furniture and equipment	15,242
Advertising and publications	245,915
Materials and supplies	54,432
Rentals—outside suppliers	1,873
Rentals—intra-ministry	12,115
Acquisition—machinery and equipment	13,380
	<u>1,905,088</u>
Less Transfers	
Vote 114—Salary Adjustments	112,397
Vote 193—Employee Benefits	36,156
Vote 200—Pre-retirement leave	41,930
	<u>190,483</u>
	<u>1,714,605</u>

Vote 119

SUPPORT SERVICES PROGRAM

Description

Provides for the directing, controlling, and co-ordinating of the financial, human resources, and general administrative services activities of the Ministry's operations.

Appropriations		Actual Expenditures
	Expenditure by activity	
1,609,377	Comptroller's staff	1,459,863
1,226,570	Personnel and staff training	1,105,368
1,360,437	Administration and legal	1,120,953
559,756	Systems services	596,909
<u>4,756,140</u>	Total of vote	<u>4,283,093</u>

Expenditure by standard classification

Salaries	3,069,938
Temporary assistance	215,962
	<u>3,285,900</u>
Travel expense	511,892
Professional and special services	124,689
Office expense	244,305
Office furniture and equipment	135,465
Advertising and publications	10,451
Materials and supplies	85,507
Rentals—outside suppliers	10,824
Rentals—intra-ministry	11,630
Acquisition—land and buildings	43,599
Acquisition—machinery and equipment	9,822
Grants, contributions, and subsidies	97,935
	<u>4,572,019</u>

Less Transfers

Vote 114—Salary Adjustments	224,169
Vote 193—Employee Benefits	52,938
Vote 200—Pre-retirement Leave	<u>11,819</u>
	<u>288,926</u>
	<u>4,283,093</u>

Vote 120

FORESTRY

Description

Provides for the development of plans and programs covering the management and use of forest lands for the long-term benefit of the Province; the development of realistic silvicultural goals and objectives; the maintenance of a Provincial forest resource data base, range inventory, and the development of programs and policies relating to the protection of the forest resource.

Appropriations		Actual Expenditures
	Expenditure by activity	
6,240,470	Inventory	5,413,708
10,380,050	Protection	9,768,594
2,684,095	Research	2,682,926
1,916,875	Planning	1,882,607
20,651,551	Reforestation	21,728,573
27,534,150	Fire suppression	27,534,150
<u>69,407,191</u>	Total of vote	<u>69,010,558</u>
49,223,041	Main Estimates	
20,184,150	Statutory— <i>Forest Act</i> (1978, Chap. 23, Sec. 124 (4)) Fire suppression	
<u>69,407,191</u>		
	Expenditure by standard classification	
	Salaries	14,571,791
	Temporary assistance	12,975,748
		<u>27,547,539</u>
	Travel expense	1,114,173
	Professional and special services	10,170,127
	Office expense	279,014
	Office furniture and equipment	70,830
	Advertising and publications	70,279
	Materials and supplies	7,863,058
	Rentals—outside suppliers	17,883,407
	Rentals—intra-ministry	1,704,354
	Acquisition—land and buildings	790,666
	Acquisition—machinery and equipment	1,837,869
	Other expenditure	869,419
		<u>70,200,735</u>
	Less Transfers	
	Vote 114—Salary Adjustments	952,455
	Vote 193—Employee Benefits	154,923
	Vote 200—Pre-retirement Leave	82,799
		<u>1,190,177</u>
		<u>69,010,558</u>

Vote 121

TIMBER AND RANGE MANAGEMENT PROGRAM

Description

Provides for the administration and development of policy, procedures, and controls for all types of timber tenure, allocation, licensee cut, and timber contracts; provides the professional and technical expertise involving engineering, buildings, and grounds, vehicles and equipment, marine, communications, and forest road construction and maintenance to the Ministry.

Appropriations		Actual Expenditures
	Expenditure by activity	
3,468,831	Valuation	3,111,684
3,434,326	Timber management	2,829,116
2,426,469	Range management	2,206,611
9,773,584	Engineering	10,315,693
8,646,538	Forest development roads maintenance	8,039,551
11,875,404	Scaling	11,598,399
<u>39,625,152</u>	Total of vote	<u>38,101,054</u>
38,961,722	Main Estimates	
213,430	Special Warrant No. 15—Supplement—Engineering	
450,000	Special Warrant No. 19—Supplement—Forest development roads maintenance	
<u>39,625,152</u>		

Expenditure by standard classification

Salaries	25,692,456
Temporary assistance	4,812,877
	<u>30,505,333</u>
Travel expense	1,379,672
Professional and special services	643,114
Data systems and processing	15,439
Office expense	198,000
Office furniture and equipment	146,704
Advertising and publications	36,182
Materials and supplies	5,860,376
Motor vehicles	1,338,447
Rentals—outside suppliers	3,062,629
Rentals—intra-ministry	1,546,989
Acquisition—land and buildings	261,633
Acquisition—machinery and equipment	818,823
Other expenditure	1,158
	<u>45,814,499</u>

Less

Transfers

Vote 114—Salary Adjustments	1,909,944
Vote 193—Employee Benefits	230,782
Vote 200—Pre-retirement Leave	61,966

Recoveries

Intra-ministry rental credits	<u>5,510,753</u>
	<u>7,713,445</u>
	<u>38,101,054</u>

Vote 122

FIELD OPERATIONS PROGRAM

Description

Provides the regional executive and support staff for the planning, directing, and controlling of the field operations to achieve the objectives and goals of the Ministry.

Appropriations		Actual Expenditures
<u>19,553,036</u>	Total of vote	<u>18,849,160</u>
Expenditure by standard classification		
Salaries	15,452,955	
Temporary assistance	1,045,568	
	<u>16,498,523</u>	
Travel expense	350,195	
Professional and special services	17,395	
Data systems and processing	78	
Office expense	605,261	
Office furniture and equipment	69,962	
Advertising and publications	2,445	
Materials and supplies	108,952	
Rentals—outside suppliers	267,617	
Rentals—intra-ministry	1,869,986	
Acquisition—machinery and equipment	7,293	
Other expenditure	1,621	
	<u>19,799,328</u>	
Less Transfers		
Vote 114—Salary Adjustments	837,324	
Vote 193—Employee Benefits	36,904	
Vote 200—Pre-retirement Leave	<u>75,940</u>	
		<u>950,168</u>
		<u>18,849,160</u>

Vote 123

RESERVOIR CLEARING

Description

Provides for the salvage of merchantable timber and the disposal of debris from pondage areas.

Appropriations		Actual Expenditures
	Expenditure by activity	
5,125,288	Program expenditure	4,414,554
5,103,685	Less recoveries	4,392,951
<u>21,603</u>	Total of vote	<u>21,603</u>
10	Main Estimates	
21,593	Statutory— <i>Revenue Act</i> (R.S.B.C. 1960, Chap. 341, Sec. 55 (3))	
<u>21,603</u>		
	Expenditure by standard classification	
	Salaries	45,625
	Temporary assistance	494,155
		<u>539,780</u>
	Travel expense	37,776
	Professional and special services	1,050,932
	Office expense	6,639
	Advertising and publications	5,378
	Materials and supplies	184,068
	Rentals—outside suppliers	2,547,309
	Rentals—intra-ministry	43,515
	Acquisition—machinery and equipment	221
		<u>4,415,618</u>
	Less	
	Transfers	
	Vote 114—Salary Adjustments	1,064
	Recoveries	
	British Columbia Hydro and Power Authority	<u>4,392,951</u>
		<u>4,394,015</u>
		<u>21,603</u>

Vote 124

IMPLEMENTATION OF NEW LEGISLATION

Description

This program's primary purpose is to carry out sections 8 and 9 of the *Ministry of Forests Act* and to implement specific sections of the *Forest Act* and *Range Act*.

Appropriations		Actual Expenditures
	Expenditure by activity	
8,172,800	<i>Ministry of Forests Act</i>	3,435,007
936,030	<i>Forests Act</i>	573,007
205,050	<i>Range Act</i>	164,297
80,000	Analysis of management information systems	31,536
106,120	Staff training	174,017
<u>9,500,000</u>	Total of vote	<u>4,377,864</u>
5,000,000	Main Estimates	
<u>4,500,000</u>	Special Warrant No. 20—Supplement— <i>Ministry of Forests Act</i>	
<u>9,500,000</u>		

Expenditure by standard classification

Temporary assistance	1,403,868
Fees and allowances—boards, commissions, courts	2,602
Travel expense	352,323
Professional and special services	521,131
Data systems and processing	440,463
Office expense	183,183
Office furniture and equipment	276,423
Advertising and publications	94,593
Materials and supplies	420,779
Rentals—outside suppliers	222,800
Rentals—intra-ministry	48,112
Acquisition—land and buildings	18,875
Acquisition—machinery and equipment	392,712
	<u>4,377,864</u>

Vote 125

INTENSIFIED FORESTRY PROGRAM

Description

Provides for an increased Intensive Forest Program involving such activities as Stand Tending Practices, the Seed Production Program, the Tree Improvement Program, Ecological Classification, and the acquisition and use of data for planning and implementation of such intensive silvicultural programs. The objective of the program is to increase wood yield for future timber supply.

Appropriations		Actual Expenditures
	Expenditure by activity	
6,666,464	Intensive forestry reforestation operation	8,231,271
176,594	Intensive forestry research operation	198,843
97,641	Intensive forestry productivity operation	120,705
38,625	Intensive forestry information operation	10,223
354,050	Intensive forestry headquarters	300
1,775,000	Reforestation 100 mm trees	1,032,845
650,000	Vernon Research Centre	164,187
<u>9,758,374</u>	Total of vote	<u>9,758,374</u>
5,000,000	Main Estimates	
4,758,374	Statutory— <i>Financial Control Act</i> (R.S.B.C. 1960, Chap. 22, Sec. 20)	
<u>9,758,374</u>		

	Expenditure by standard classification	
	Temporary assistance	3,723,786
	Travel expense	114,080
	Professional and special services	2,770,972
	Office expense	2,624
	Office furniture and equipment	1,269
	Advertising and publications	27,225
	Materials and supplies	600,140
	Rentals—outside suppliers	644,575
	Rentals—intra-ministry	156,496
	Acquisition—land and buildings	1,581,395
	Acquisition—machinery and equipment	135,599
	Other expenditure	213
		<u>9,758,374</u>

Vote 126

BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
<u>3,899,000</u>	Total of vote	<u>3,218,689</u>
	Expenditure by standard classification	
	Rentals—outside suppliers	<u>3,218,689</u>

Vote 127

COMPUTER AND CONSULTING CHARGES

Description

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.

Appropriations		Actual Expenditures
<u>2,405,069</u>	Total of vote	<u>2,383,377</u>
Expenditure by standard classification		
	Data systems and processing	<u>2,383,377</u>

MINISTRY OF HEALTH

Summary of Budgetary Expenditure by Appropriation

Total Appropriations			Actual Expenditures	
Main Estimates Voted \$	Other Authorizations \$	Total \$	Vote No.	Description
144,082	25,000	169,082	128	Minister's Office
21,327,012	800,000	22,127,012	129	Administration and Support Services
35,539,703	...	35,539,703	130	Preventive and Special Community Services
180,777,352	17,726,000	198,503,352	131	Direct Care Community Services
18,129,440	...	18,129,440	132	Mental Health Services
649,178,588	51,284,000	700,462,588	133	Hospital Programs
245,300,000	43,700,000	289,000,000	134	Medical Services Commission
26,050,883	2,377,000	28,427,883	135	Emergency Health Services Commission
4,285,498	...	4,285,498	136	Forensic Psychiatric Services Commission
12,330,546	...	12,330,546	137	Alcohol and Drug Commission
28,638,000	...	28,638,000	138	Building Occupancy Charges
2,154,000	732,628	2,886,628	139	Computer and Consulting Charges
1,223,855,104	116,644,628	1,340,499,732		Statutory
...	325,294	325,294		Refugee Settlement Program of British Columbia Act
1,223,855,104	116,969,922	1,340,825,026		
10,428,342	...	10,428,342		Less recruitment savings
1,213,426,762	116,969,922	1,330,396,684		

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 128

MINISTER'S OFFICE

Description

Provides for the office of the Minister of Health, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>169,082</u>	Total of vote	<u>174,320</u>
144,082	Main Estimates	
<u>25,000</u>	Special Warrant No. 60	
<u>169,082</u>		
Expenditure by standard classification		
	Salaries	136,302
	Travel expense	30,960
	Office expense	10,283
	Office furniture and equipment	92
		<u>177,637</u>
Less Transfers		
	Vote 114—Salary Adjustments	2,197
	Vote 193—Employee Benefits	<u>1,120</u>
		<u>3,317</u>
		<u>174,320</u>

Vote 129

ADMINISTRATION AND SUPPORT SERVICES

Description

Deputy Minister's office—Provides executive direction for the Ministry, including funds for use in the Ministry's program of development and promotion of better health.

Health promotion and information—Composed of the following programs:

Information services—Responsible for planning and implementing information programs, press releases, and specific campaigns.

Audiovisual centre—Audiovisual production and artistic services.

Health library—Provides reference and research services.

Nutrition and health education—Responsible for planning, implementation, and evaluation of an applied nutrition and health education program.

Occupational health—Provides medical consultation, examination, and advice for public servants, medical industrial occupation consultation to Crown corporations and private industry, an alcoholism treatment program for public servants, and a Provincial radiation protection service.

Planning and development—Composed of the following programs:

Program development—Provides planning, development, evaluation, research, and consultation.

Vital Statistics—Provides registration and certification of births, marriages, divorces, deaths, changes of names, as well as other registration services and statistical services.

Financial services—Offices of the Senior Director of Financial Services and Director of Finance. Provides financial services for the Ministry and a mechanical inspection service for Government vehicles for a number of ministries.

Management services—Provides management services to evaluate existing and proposed operations and procedures and certain logistical services to Ministry headquarters.

Personnel Division—Provides services for the Ministry, includes funds for training and for expenses relocating new and existing employees.

Data processing and management information—Provides for computer and systems review and evaluation of the Ministry's programs, also liaison with the British Columbia Systems Corporation.

Administrative services and grants to health agencies—Provides financial assistance to health agencies and nonprofit societies providing health services. Provides assistance to individuals who incur excessive medical costs not covered by existing plans.

Hearing-aid Regulation Act—Provides for the registration and licensing of hearing-aid dealers and consultants.

Central shared services—Composed of the following:

Administration—Provides over-all executive direction, accounting, and management services to Government hospitals and other facilities.

Logistics—Provides central stores for distribution of goods, medical supplies, and pharmaceuticals.

Coquitlam and Victoria regional linen services—Provides a linen service for a number of hospitals, institutions, and programs in the Lower Mainland and Greater Victoria.

Industrial services—Maintenance of hospital equipment and furnishings.

Transport services—Co-ordinates the use of vehicles and provides an inspection and maintenance service for Government vehicles in Greater Victoria.

Appropriations	Expenditure by activity	Actual Expenditures
965,069	Deputy Minister's office	465,367
2,393,653	Health promotion and information	3,003,713
2,596,129	Planning and development	2,326,522
898,882	Financial services	913,316
848,795	Management services	852,993
911,407	Personnel division	975,078
331,081	Data processing and management information	175,492
5,060,927	Administration services and grants to health agencies	4,930,927
25,275	Hearing-aid Regulation Act	19,848
8,095,794	Central shared services (net of recoveries)	7,835,660
<u>22,127,012</u>	Total of vote	<u>21,498,916</u>
21,327,012	Main Estimates	
800,000	Special Warrant No. 62—Supplement—Central shared services	
<u>22,127,012</u>		

Expenditure by standard classification

Salaries	10,821,674
Temporary assistance	951,493
	<u>11,773,167</u>

Vote 129—Continued

Fees and allowances—boards, commissions, courts	53,243	
Travel expense	816,231	
Professional and special services	453,447	
Office expense	627,131	
Office furniture and equipment	172,043	
Advertising and publications	956,160	
Materials and supplies	8,356,068	
Motor vehicles	79,055	
Rentals—outside suppliers	18,689	
Acquisition—machinery and equipment	1,205,411	
Grants, contributions, and subsidies	4,734,252	
	<u>29,244,897</u>	
<i>Less</i>		
Transfers		
Vote 114—Salary Adjustments	546,247	
Vote 193—Employee Benefits	58,709	
Vote 200—Pre-retirement Leave	26,175	
Recoveries		
Institutions <i>re</i> materials and supplies	<u>7,114,850</u>	
		<u>7,745,981</u>
		<u>21,498,916</u>

Vote 130**PREVENTIVE AND SPECIAL COMMUNITY SERVICES***Description*

Executive and clerical support—Provides executive direction for Public Health Programs.

Field administration—Provides administrative direction for the Ministry's local health units. Costs include the salaries of all health unit directors and clerical staff.

Public Health Nursing—Provides community health services in which public health nurses deliver direct health care to all persons, including maternal and child health services, school health, adult care, geriatrics, epidemiology, rehabilitation, preventive mental health, and communicable disease control.

Speech and hearing service—Provides direct specialist services designed to reduce the number of children and adults handicapped by a communication disorder. Specific activities include hearing and speech assessment, treatment and therapy, counselling, hearing-aid evaluation, selection and fitting.

Public health inspection—Plans, organizes, and co-ordinates a public health inspection program in Provincial health units throughout British Columbia. The Division reviews and helps prepare health legislation.

Dental health services—Provides dental health services throughout the Province, such as programs in schools and communities without a resident dentist.

Provincial Laboratory—Provides high-standard laboratory service for the diagnosis and control of communicable disease and the amelioration of the environment.

Special health services—Composed of the following:

Administration—Provides executive direction for special health services.

Pharmacy and maintenance health building—Provides for the distribution of drugs and for the maintenance of the Provincial Health Building.

Venereal disease control—Provides for a central control service for the interchange of information for patients with venereal disease and their contacts between Provincial health units, other provinces, and other countries; operates a main clinic in Vancouver and provides policy procedures for the control of these infections throughout the Province.

Medical supply service—Provides for a kidney-failure corrections program by operating a warehouse and service department to provide equipment and supplies for patients with end-stage renal failure who are in haemodialysis or peritoneal dialysis.

Aid to handicapped—Provides rehabilitative medical services and vocational training to those who suffer a physical, mental, or social handicap which prevents their seeking and obtaining gainful employment.

Tuberculosis control—Responsible for correlating and directing all phases of tuberculosis treatment and prevention in British Columbia. This Division provides a Province-wide mass chest X-ray and tuberculin testing program and supervises the distribution of free anti-tuberculosis drugs.

Vote 130—Continued

Epidemiology—Provides for the costs of biological and medical supplies for the Ministry's communicable disease program.

Grants—health services—Provides grants for the delivery of public health services to the Capital Regional District and municipalities in Greater Vancouver.

Appropriations		Actual Expenditures
Expenditure by activity		
359,763	Executive and clerical support	307,124
5,189,617	Field administration	5,202,923
8,081,967	Public health nursing	7,860,478
4,162,504	Speech and hearing services	2,850,255
2,301,508	Public health inspection	2,221,367
1,414,985	Dental health services	1,206,075
3,206,550	Provincial Laboratory	3,291,451
6,250,014	Special health services (net of recoveries)	6,364,638
960,800	Epidemiology (net of recoveries)	875,515
3,611,995	Grants—health services	3,511,659
<u>35,539,703</u>	Total of vote	<u>33,691,485</u>
Expenditure by standard classification		
	Salaries	23,807,290
	Temporary assistance	821,413
		<u>24,628,703</u>
	Travel expense	1,171,148
	Professional and special services	1,211,875
	Office expense	363,568
	Office furniture and equipment	245,163
	Advertising and publications	14,162
	Materials and supplies	4,039,629
	Motor vehicles	243,018
	Rentals—outside suppliers	5,600
	Acquisition—machinery and equipment	430,310
	Grants, contributions, and subsidies	4,083,047
		<u>36,436,223</u>
Less		
Transfers		
	Vote 114—Salary Adjustments	2,456,206
	Vote 193—Employee Benefits	34,708
	Vote 200—Pre-retirement Leave	145,867
Recoveries		
	Institutions re biologicals and dialysis supplies	<u>107,957</u>
		<u>2,744,738</u>
		<u><u>33,691,485</u></u>

Vote 131

DIRECT CARE COMMUNITY SERVICES

Description

Community Care Licensing Boards—Provides consultative services to the field staff of the Ministries of Health, Human Resources, and Education, Science and Technology and issues licences for the operation of both adult and child care facilities. Maintains a register of qualified day care supervisors. The two Boards (adult care and child care) also administer legislation and assess the need for additional and improved facilities for personal care and intermediate care.

Long-term Care Program—Provides for administrative expenses, benefits, payments for services, and grants, contributions, and subsidies for those people who cannot live without help because of health-related problems but do not warrant care in an acute-care hospital. Care may be provided in the home, a community care facility, or an extended-care hospital.

Home Care Program—Provides for a variety of personal health and supportive services in the home required to help those persons with health or social needs relative to physical or emotional illness. This includes services to those persons who may be discharged early from acute-care hospitals.

Community Physiotherapy Program—Provides physiotherapy services by direct treatment, consultation, education, and preventive programs in association with home care, long-term care, and public health and local resources.

Government Hospitals—Provides in-patient and out-patient service at acute, rehabilitative, extended, and long-term levels of care for physically and mentally disabled persons at the following facilities: Riverview, Valleyview, Dellview, Pearson, Willow Chest, and New Denver.

Appropriations		Actual Expenditures
	Expenditure by activity	
379,281	Community Care Licensing Boards	317,089
134,087,126	Long-term Care Program	133,286,017
9,150,495	Home Care Program	9,079,621
360,753	Community Physiotherapy Program	328,290
54,525,697	Government hospitals	51,673,713
<u>198,503,352</u>	Total of vote	<u>194,684,730</u>
180,777,352	Main Estimates	
16,766,000	Special Warrant No. 38—Supplement—Long-term Care Program	
960,000	Special Warrant No. 52—Supplement—Home Care Program	
<u>198,503,352</u>		

Expenditure by standard classification	
Salaries	53,407,590
Temporary assistance	5,607,704
	<u>59,015,294</u>
Fees and allowances—boards, commissions, courts	4,125
Travel expense	537,661
Professional and special services	2,142,542
Office expense	225,415
Office furniture and equipment	76,174
Advertising and publications	16,385
Materials and supplies	5,073,364
Motor vehicles	48,937
Rentals—outside suppliers	1,608
Acquisition—machinery and equipment	398,190
Grants, contributions, and subsidies	133,042,761
Other expenditure	1,234
	<u>200,583,690</u>
Less	
Transfers	
Vote 114—Salary Adjustments	5,721,316
Vote 193—Employee Benefits	48,389
Vote 200—Pre-retirement Leave	129,165
Recoveries	90
	<u>5,898,960</u>
	<u>194,684,730</u>

Vote 132

MENTAL HEALTH SERVICES

Description

Executive and clerical support—Provides executive direction for mental health programs.

Mental health centres—Provides for diagnostic and consultative services to persons with emotional disorders; the development and implementation of a wide variety of community-oriented preventive programs in the mental health field.

Boarding-home Program—Provides specialized adult residential care supervised by mental health staff for mentally disordered persons in the community.

British Columbia Youth Development Centre—Operates a family and children's clinic, a psychological education clinic for working with children within the school system, and a residential treatment centre for adolescents with psychological, social, and learning problems.

Burnaby Psychiatric Services—Provides mental health services for adults and children resident in Burnaby. Specialized resources include a children's out-patient and day program, two adult day programs, and a 25-bed short-stay psychiatric in-patient unit.

Grants—mental health services—Provides financial assistance to agencies and nonprofit societies providing mental health services.

Appropriations		Actual Expenditures
	Expenditure by activity	
591,053	Executive and clerical support	484,687
6,740,205	Mental health centres	6,176,126
527,431	Boarding-home Program	442,720
3,590,650	British Columbia Youth Development Centre	3,082,673
2,228,556	Burnaby Psychiatric Services	2,210,529
4,451,545	Grants—Mental health services	4,406,682
<u>18,129,440</u>	Total of vote	<u>16,803,417</u>

Expenditure by standard classification

Salaries	10,420,491
Temporary assistance	297,217
	<u>10,717,708</u>
Travel expense	297,455
Professional and special services	1,484,835
Office expense	59,866
Office furniture and equipment	74,211
Advertising and publications	2,049
Materials and supplies	539,225
Motor vehicles	39,754
Acquisition—machinery and equipment	8,655
Grants, contributions, and subsidies	4,413,147
	<u>17,636,905</u>

Less Transfers

Vote 114—Salary Adjustments	725,373
Vote 193—Employee Benefits	56,995
Vote 200—Pre-retirement Leave	<u>51,120</u>
	833,488
	<u>16,803,417</u>

Vote 133**HOSPITAL PROGRAMS***Description*

Provides for the costs of administration, provision of both in-patient and out-patient hospital benefits, and Provincial share of hospital construction and equipment costs. Three levels of in-patient care are benefits under the *Hospital Insurance Act*, namely, acute, rehabilitation, and activation and extended care. Out-patient services covered include emergency services for accidents and sickness, day care treatment, diagnostic services, physiotherapy, and others.

Appropriations		Actual Expenditures
<u>700,462,588</u>	Total of vote	<u>700,643,828</u>
649,178,588	Main Estimates	
<u>51,284,000</u>	Special Warrant No. 29	
<u>700,462,588</u>		
	Expenditure by standard classification	
	Salaries	4,188,564
	Temporary assistance	81,817
		<u>4,270,381</u>
	Fees and allowances—boards, commissions, courts	2,300
	Travel expense	184,647
	Professional and special services	212,560
	Office expense	125,945
	Office furniture and equipment	19,233
	Advertising and publications	722
	Motor vehicles	6,230
	Grants, contributions, and subsidies	696,184,526
		<u>701,006,544</u>
	Less Transfers	
	Vote 114—Salary Adjustments	295,120
	Vote 193—Employee Benefits	36,913
	Vote 200—Pre-retirement Leave	<u>30,683</u>
		<u>362,716</u>
		<u>700,643,828</u>

Vote 134**MEDICAL SERVICES COMMISSION***Description*

The Commission provides over-all administration of the Medical Services Plan, collects premiums from the subscribers, and pays the cost of medical care of the Province to the doctors on a fee-for-service basis, mainly, but also as required on a sessional and sometimes salary basis. This vote covers the Province's subsidies for low-income residents and the estimated deficits not covered by premiums and other revenues.

Appropriations		Actual Expenditures
<u>289,000,000</u>	Total of vote	<u>289,000,000</u>
245,300,000	Main Estimates	
<u>43,700,000</u>	Statutory— <i>Medical Services Act</i> (1967, Chap. 24, Sec. 11)	
<u>289,000,000</u>		
	Expenditure by standard classification	
	Grants, contributions, and subsidies	<u>289,000,000</u>

Vote 135

EMERGENCY HEALTH SERVICES COMMISSION

Description

Provides a ground and air ambulance service throughout the Province. Operates a plant for the construction of ambulance chassis. Conducts training courses for emergency medical assistants and paramedic crews. Conducts and co-ordinates basic instruction in first aid and cardio pulmonary resuscitation throughout the Province. Advises on emergency department standards of care and physical planning in acute care hospitals. Co-ordinates the Ministry's responsibilities in disaster planning.

Appropriations		Actual Expenditures
	Expenditure by activity	
28,517,883	Program expenditures	26,363,362
90,000	Less recoveries	199,792
<u>28,427,883</u>	Total of vote	<u>26,163,570</u>
26,050,883	Main Estimates	
2,377,000	Special Warrant No. 61	
<u>28,427,883</u>		

Expenditure by standard classification

Travel expense	384,803
Professional and special services	18,752,003
Office expense	132,278
Office furniture and equipment	13,422
Advertising and publications	8,095
Materials and supplies	1,752,120
Motor vehicles	1,112,893
Rentals—outside suppliers	671,961
Acquisition—land and buildings	10,329
Acquisition—machinery and equipment	676,956
Other expenditure	2,848,502
	<u>26,363,362</u>
Less Recoveries—Workers' Compensation rebates and insurance claims	199,792
	<u>26,163,570</u>

Vote 136**FORENSIC PSYCHIATRIC SERVICES COMMISSION***Description*

Provides funds for the Forensic Psychiatric Service to enable it to meet its statutory obligations in accordance with the *Forensic Psychiatric Services Commission Act*.

Appropriations		Actual Expenditures
<u>4,285,498</u>	Total of vote	<u>4,213,117</u>
Expenditure by standard classification		
Salaries		3,502,959
Temporary assistance		253,648
		<u>3,756,607</u>
Travel expense		42,469
Professional and special services		577,521
Office expense		21,437
Office furniture and equipment		18,810
Materials and supplies		283,835
Acquisition—machinery and equipment		7,558
Grants, contributions, and subsidies		45,181
		<u>4,753,418</u>
Less Transfers		
Vote 114—Salary Adjustments	509,398	
Vote 200—Pre-retirement Leave	<u>30,903</u>	
		<u>540,301</u>
		<u><u>4,213,117</u></u>

Vote 137

ALCOHOL AND DRUG COMMISSION

Description

Operates and/or supports programs for the treatment of chemical addiction, including alcoholism, through the Alcoholism Treatment and Rehabilitation Program and Heroin Treatment Program. Programs may involve detoxification, long-term residential care, out-patient counselling, and education. The Commission also supports programs providing research and information in this field.

Appropriations		Actual Expenditures
	Expenditure by activity	
6,977,085	Alcoholism Treatment and Rehabilitation Program	6,842,170
5,353,461	Heroin Treatment Program (net of recoveries)	5,488,376
<u>12,330,546</u>	Total of vote	<u>12,330,546</u>
	Expenditure by standard classification	
	Salaries	6,433,679
	Temporary assistance	1,239,721
		<u>7,673,400</u>
	Travel expense	246,031
	Professional and special services ..	469,694
	Office expense	153,004
	Office furniture and equipment	77,904
	Advertising and publications	1,275
	Materials and supplies	783,931
	Motor vehicles	43,566
	Acquisition—land and buildings	162,180
	Grants, contributions, and subsidies	4,467,406
		<u>14,078,391</u>
	Less	
	Transfers	
	Vote 114—Salary Adjustments	326,374
	Vote 193—Employee Benefits	40,594
	Recoveries	
	Drug, Alcohol Fund	1,366,184
	Other ..	<u>14,693</u>
		<u>1,747,845</u>
		<u>12,330,546</u>

Vote 138

BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
<u>28,638,000</u>	Total of vote	<u>26,221,233</u>
	Expenditure by standard classification	
	Rentals—outside suppliers	<u>26,221,233</u>

Vote 139**COMPUTER AND CONSULTING CHARGES***Description*

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.

Appropriations		Actual Expenditures
<u>2,886,628</u>	Total of vote	<u>2,904,400</u>
2,154,000	Main Estimates	
<u>732,628</u>	Special Warrant No. 57	
<u>2,886,628</u>		
Expenditure by standard classification		
	Data systems and processing	<u>2,904,400</u>

Statutory

REFUGEE SETTLEMENT PROGRAM OF BRITISH COLUMBIA ACT (1979, Chap. 27, Sec. 5)

Appropriations		Actual Expenditures
<u>325,294</u>	Total expenditure	<u>325,294</u>
Expenditure by standard classification		
	Salaries	11,019
	Temporary assistance	41,045
		<u>52,064</u>
	Travel expense	1,848
	Professional and special services	227,643
	Office expense	236
	Office furniture and equipment	200
	Materials and supplies	15,418
	Acquisition—machinery and equipment	27,885
		<u>325,294</u>

MINISTRY OF HUMAN RESOURCES

Summary of Budgetary Expenditure by Appropriation

Total Appropriations				Actual
Main Estimates Voted	Other Authorizations	Total	Vote No.	Expenditures
\$	\$	\$		\$
206,837	...	206,837	140	Minister's Office 203,193
61,124,258	...	61,124,258	141	Administration and Community Services 60,553,964
75,209,741	...	75,209,741	142	Services for Families and Children 66,745,589
52,573,173	9,000,000	61,573,173	143	Health Services 59,263,779
26,428,642	...	26,428,642	144	Community Projects 24,888,172
351,505,000	...	351,505,000	145	GAIN Programs 351,856,319
43,663,249	...	43,663,249	146	Special Programs for the Retarded 43,010,486
23,834,311	...	23,834,311	147	Shelter Aid for Elderly Renters and Renters Credit 23,112,270
19,103,359	...	19,103,359	148	Building Occupancy Charges 16,209,145
3,015,000	...	3,015,000	149	Computer and Consulting Charges 3,004,658
656,663,570	9,000,000	665,663,570		648,847,575
8,166,849	...	8,166,849		Less recruitment savings
648,496,721	9,000,000	657,496,721		648,847,575

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 140

MINISTER'S OFFICE

Description

Provides for the office of the Minister of Human Resources, including her salary and expenses and those of her immediate staff.

Appropriations		Actual Expenditures
<u>206,837</u>	Total of vote	<u>203,193</u>

Expenditure by standard classification	
Salaries	133,602
Temporary assistance	6,491
	<u>140,093</u>
Travel expense	18,905
Office expense	45,794
Office furniture and equipment	1,505
Materials and supplies	538
	<u>206,835</u>
Less Transfers—Vote 193—Employee Benefits	3,642
	<u>203,193</u>

Vote 141

ADMINISTRATION AND COMMUNITY SERVICES

Description

Provides central direction and support services for the Ministry, and direct services to people throughout the Province through 140 district offices staffed with employees trained in identifying the services most suited for each individual.

Appropriations		Actual Expenditures
	Expenditure by activity	
	<i>Central Administration</i>	
658,182	Ministry Executive	706,592
1,346,412	Personnel and staff training	1,213,323
3,371,711	Office of the Comptroller	3,584,135
1,780,585	Other support services	1,874,718
	<i>Program Administration</i>	
1,641,865	Family and Children's Service Division	1,415,347
712,632	Pharmacare Division	845,560
205,205	Health Care Division	214,578
349,007	Community Projects Division	235,732
339,636	Income Assistance Division	301,186
50,520,317	Community Services	49,881,465
198,706	Special projects	281,328
<u>61,124,258</u>	Total of vote	<u>60,553,964</u>
	Expenditure by standard classification	
	Salaries	54,328,453
	Temporary assistance	2,082,042
		<u>56,410,495</u>
	Travel expense	2,525,458
	Professional and special services	1,191,708
	Office expense	1,500,819
	Office furniture and equipment	449,574
	Advertising and publications	483,476
	Materials and supplies	169,418
	Motor vehicles	497,573
	Rentals—outside suppliers	59,455
	Acquisition—machinery and equipment	25,245
	Grants, contributions, and subsidies	27,580
	Other expenditure	192
		<u>63,340,993</u>
	Less Transfers	
	Vote 114—Salary Adjustments	2,526,537
	Vote 193—Employee Benefits	146,803
	Vote 200—Pre-retirement Leave	<u>113,689</u>
		<u>2,787,029</u>
		<u><u>60,553,964</u></u>

Vote 142

SERVICES FOR FAMILIES AND CHILDREN

Description

Foster homes and specialized children's resources—Provides a spectrum of resources for children requiring care away from their own homes and families. Also provides for the purchase of any goods or services necessary for the well-being of any child in the care of the Superintendent of Child Welfare. (This activity amalgamates the previous activities called "foster home program and children-in-care", "specialized treatment resources", and "group and therapeutic homes program.")

Child Protection Program—Provides for the protection of children from physical and mental cruelty, the safeguarding of the young, the amelioration of family conditions that lead to neglect of children, and the care and control of children in need of protection.

Adoption Program—Provides for care of new-born infants in hospital while awaiting adoption, and other related expenses.

Rehabilitation Resources Program—A program funded jointly by the Ministries of Education, Science and Technology and Human Resources to enable young people who are experiencing great difficulty at school, or who have dropped out of school, to acquire basic academic and social skills which will make it possible for them to re-enter the school system or proceed to further training or employment.

Special services to children—Provides counselling or other supportive services to children and their families to enable children to grow up successfully in their own homes or communities; and, through early intervention, to assist families to remain together where there is risk of a child or children being removed from the home.

Child Day Care Program—Provides day care services to children up to 12 years of age during a prolonged family illness or other crisis, or enables the parent(s) to work or attend an educational institution.

Craft Therapy Program—This is a program limited to the Victoria area which provides counselling services for children using woodwork and other crafts as a focus for activities.

Parent Encouragement Program—This program, limited to the Victoria area, provides counselling and supportive services to foster parents and natural parents to improve the type of care given to children.

Infant Development Program—Provides home-based services for developmentally delayed infants from 0 to 3 years of age to optimize their development and continuing participation in a full range of community activities.

Youth Incentive Program—Provides teenage dependents of income assistance families or children-in-care the opportunities to gain work experience, to explore areas of employment, and to provide growth through sharing skills and abilities.

Family Support Homemaker Services Program—Provides household management and child care services to keep families together in time of emotional, mental, or physical stress.

Appropriations		Actual Expenditures
	Expenditure by activity	
46,235,683	Foster homes and specialized children's resources (net of recoveries)	40,986,722
119,424	Child Protection Program	93,933
91,552	Adoption Program	81,728
2,694,820	Rehabilitation Resources Program	2,638,914
4,577,625	Special services to children	3,843,619
16,248,682	Child Day Care Program	14,884,154
3,438	Craft Therapy Program	2,269
8,408	Parent Encouragement Program	8,222
483,177	Infant Development Program	569,191
105,262	Youth Incentive Program	54,139
4,641,670	Family Support Homemaker Services Program	3,582,698
<u>75,209,741</u>	Total of vote	<u>66,745,589</u>
	Expenditure by standard classification	
	Salaries	4,225,386
	Temporary assistance	832,775
		<u>5,058,161</u>
	Travel expense	101,646
	Professional and special services	30,215,840
	Office expense	27,685
	Office furniture and equipment	12,755
	Advertising and publications	74,348
	Materials and supplies	565,949
	Rentals—outside suppliers	1,171
	Acquisition—machinery and equipment	41,288

Vote 142—Continued

Grants, contributions, and subsidies		32,657,513
Other expenditure		35,050
		<u>68,791,406</u>
Less		
Transfers		
Vote 114—Salary Adjustments	202,496	
Vote 200—Pre-retirement Leave	623	
Recoveries		
Health and Welfare, Canada	<u>1,842,698</u>	
		<u>2,045,817</u>
		<u><u>66,745,589</u></u>

Vote 143

HEALTH SERVICES

Description

Pharmacare Program—Provides a subsidy toward the cost of drugs for residents of British Columbia.

Health Care Program—Provides coverage of the health needs of all recipients of income assistance, GAIN for seniors, GAIN for handicapped, and children-in-care.

Appropriations		Actual Expenditures
	Expenditure by activity	
47,262,163	Pharmacare Program	46,257,728
14,311,010	Health Care Program	<u>13,006,051</u>
<u>61,573,173</u>	Total of vote	<u>59,263,779</u>
52,573,173	Main Estimates	
9,000,000	Special Warrant No. 55—Supplement—Pharmacare Program	
<u>61,573,173</u>		
	Expenditure by standard classification	
	Grants, contributions, and subsidies	<u>59,263,779</u>

Vote 144

COMMUNITY PROJECTS

Description

Community Grants Program—Provides funding for community-based projects operated by nonprofit societies and recommended by the Ministry's field staff through the Regional Managers. Projects include information centres, crisis centres and related services, family life counselling, youth services, and various others.

Work Activity Program—Provides funding to assist persons who need training to prepare them for employment.

Community Human Resources and Health Centres—Provides for direct client service in various communities, where there are joint offices of the Ministries of Health and Human Resources.

Assistance for the Retarded—Provides grants to various organizations to operate programs especially to help retarded children and adults.

Burns Lake Community Development Association—Provides a community-based social development project to assist native Indians to prepare themselves for employment. The project is also intended to support the economic development thrust of the Burns Lake Native Development Association.

Handicapped Workshop Guild—Provides leadership to the many achievement centres and workshops to assist in management, purchasing, sales, and distribution so that the workshops can become as productive as possible.

Living Independently for Equality (L.I.F.E.)—Provides services to community living boards to assist handicapped persons in institutions to move to the community in order to live as independently as possible.

Residential Care—Provides for the cost of community-based residential care for the physically handicapped, retarded, and those needing short-term rehabilitation.

Achievement Centres for the Handicapped—Provides assistance to centres for the development of programs to improve the quality of life and skills of handicapped persons.

Seniors' Day Centres Program—Provides opportunities to seniors for social and recreational activities as well as inexpensive lunches and snacks.

Seniors' Counselling Service Program—Provides a service wherein a volunteer Senior Citizen Counsellor is available to discuss issues of concern to seniors, and to assist the senior citizens in obtaining access to services and resources.

Appropriations		Actual Expenditures
	Expenditure by activity	
6,245,101	Community Grants Program	6,335,731
1,298,941	Work Activity Program	1,092,947
407,474	Community Human Resources and Health Centres	406,334
94,991	Assistance for the Retarded Program	86,252
482,500	Handicapped Workshop Guild	747,800
344,745	Living Independently for Equality	330,097
13,373,894	Residential Care (net of recoveries)	11,557,325
3,534,765	Achievement Centres for the Handicapped	3,518,475
521,149	Seniors' Day Centres Program	687,085
125,082	Seniors' Counselling Service Program	126,126
<u>26,428,642</u>	Total of vote	<u>24,888,172</u>

Expenditure by standard classification

Salaries	106,584
Temporary assistance	237,795
	<u>344,379</u>
Travel expense	48,552
Professional and special services	3,772,478
Office expense	381
Office furniture and equipment	3,390
Materials and supplies	71,156
Rentals—outside suppliers	17,494
Rentals—intra-ministry	3,436
Acquisition—machinery and equipment	22,900
Grants, contributions, and subsidies	21,331,576
Other expenditure	124,363
	<u>25,740,105</u>
Less Recoveries—Public Trustee	851,933
	<u>24,888,172</u>

Vote 145

GAIN PROGRAM

Description

Income Assistance Program—Provides financial assistance in the form of a basic allowance and special allowances to British Columbians who are unable to provide for themselves. Special allowances include grants for work incentives, special needs, educational upgrading and vocational training, dietary and prenatal, transportation, and others. Also providing financial assistance and comfort allowances to persons in adult care facilities, boarding-homes and hostels.

GAIN for seniors and handicapped—Provides a minimum guaranteed income for persons age 60 years and over for handicapped persons in need.

Appropriations		Actual Expenditures
Expenditure by activity		
249,520,956	Income Assistance Program	247,698,998
101,984,044	GAIN for seniors and handicapped	104,157,321
<u>351,505,000</u>	Total of vote	<u>351,856,319</u>
Expenditure by standard classification		
	Salaries	133,545
	Temporary assistance	30,891
		<u>164,436</u>
	Travel expense	4,103
	Office expense	1,613
	Materials and supplies	17,340
	Acquisition—machinery and equipment	326
	Grants, contributions, and subsidies	351,668,501
		<u>351,856,319</u>

Vote 146**SPECIAL PROGRAMS FOR THE RETARDED***Description*

Woodlands, Tranquille, and Glendale—Institutions which provide residential care, nursing care, and special schooling for retarded children and adults.

Appropriations		Actual Expenditures
Expenditure by activity		
24,391,998	Woodlands	23,620,917
10,295,682	Tranquille	10,414,001
8,975,569	Glendale	8,975,568
<u>43,663,249</u>	Total of vote	<u>43,010,486</u>
Expenditure by standard classification		
	Salaries	26,859,828
	Temporary assistance	4,206,166
		<u>31,065,994</u>
	Travel expense	122,250
	Professional and special services	1,346,291
	Office expense	145,497
	Office furniture and equipment	26,522
	Advertising and publications	418
	Materials and supplies	2,865,634
	Motor vehicles	89,971
	Rentals—outside suppliers	8,600
	Acquisition—machinery and equipment	275,803
	Grants, contributions, and subsidies	9,214,634
	Other expenditure	14,415
		<u>45,176,029</u>
	Less Transfers	
	Vote 114—Salary Adjustments	2,097,033
	Vote 193—Employee Benefits	19,338
	Vote 200—Pre-retirement Leave	<u>49,172</u>
		<u>2,165,543</u>
		<u><u>43,010,486</u></u>

Vote 147 SHELTER AID FOR ELDERLY RENTERS AND RENTERS' TAX CREDIT*Description*

Provides for rental assistance to senior citizens based upon a reasonable distribution of income and rent, and the renters' tax credits.

Appropriations		Actual Expenditures
	Expenditure by activity	
334,311	Administration	233,519
9,000,000	Shelder Aid for elderly renters	7,399,336
14,500,000	Renters' tax credit	15,479,415
<u>23,834,311</u>	Total of vote	<u>23,112,270</u>

Expenditure by standard classification

Salaries	138,229
Temporary assistance	52,722
	<u>190,951</u>
Travel expense	263
Office expense	42,302
Office furniture and equipment	482
Advertising and publications	6,416
Grants, contributions, and subsidies	22,878,752
	<u>23,119,166</u>
Less Transfers—Vote 114—Salary Adjustments	6,896
	<u>23,112,270</u>

Vote 148 BUILDING OCCUPANCY CHARGES*Description*

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
<u>19,103,359</u>	Total of vote	<u>16,209,145</u>

Expenditure by standard classification

Rentals—outside suppliers	<u>16,209,145</u>
---------------------------------	-------------------

Vote 149

COMPUTER AND CONSULTING CHARGES

Description

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.

Appropriations		Actual Expenditures
<u>3,015,000</u>	Total of vote	<u>3,004,658</u>
Expenditure by standard classification		
	Data systems and processing	<u>3,004,658</u>

MINISTRY OF LABOUR

Summary of Budgetary Expenditure by Appropriation

Total Appropriations				Actual Expenditures	
Main Estimates Voted	Other Authorizations	Total	Vote No.	Description	
\$	\$	\$		\$	
141,341	...	141,341	150	Minister's Office	139,571
2,653,832	26,288	2,680,120	151	Ministerial Administration—Support Services	2,793,834
36,253,809	...	36,253,809	152	Job Training and Employment Opportunity Programs ...	33,275,136
			153	Occupational Environment and Compensation Advisory Services	1,575,734
1,566,415	...	1,566,415		Safety Engineering Division	5,739,738
5,812,929	...	5,812,929	154	Collective Bargaining and Labour Standards Program	2,701,073
2,772,487	...	2,772,487	155	Human Rights Programs	656,948
711,952	...	711,952	156	Labour Relations Board	1,566,441
1,340,101	90,000	1,430,101	157	Essential Services Advisory Agency	117,667
297,000	...	297,000	158	Boards of Review (Workers' Compensation Board)	14,698
10	14,688	14,698	159	Building Occupancy Charges	1,419,392
1,123,000	...	1,123,000	160	Computer and Consulting Charges	745,039
1,040,100	...	1,040,100	161		
53,712,976	130,976	53,843,952			50,745,271
...	240,116	240,116		Statutory	
...	33,459	33,459		Refugee Settlement Program of British Columbia Act	240,116
				West Kootenay Schools Collective Bargaining Assistance Act—Special mediators expense	33,459
53,712,976	404,551	54,117,527			51,018,846
1,235,278	...	1,235,278		Less recruitment savings .....	...
52,477,698	404,551	52,882,249			51,018,846

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 150

MINISTER'S OFFICE

Description

Provides for the administrative and operating expenditures for the office of the Minister of Labour.

Appropriations		Actual Expenditures
<u>141,341</u>	Total of vote	<u>139,571</u>
Expenditure by standard classification		
Salaries		118,454
Travel expense		10,582
Office expense		13,737
Office furniture and equipment		14
		<u>142,787</u>
Less Transfers		
Vote 114—Salary Adjustments	2,096	
Vote 193—Employee Benefits	<u>1,120</u>	
		<u>3,216</u>
		<u>139,571</u>

Vote 151

MINISTERIAL ADMINISTRATION — SUPPORT SERVICES

Description

Provides for the Ministry's senior management and administrative staff, including the offices of the Deputy Minister, the Assistant Deputy Ministers, and the Construction Industry Co-ordinator, and the Co-ordinator of Provincial Native Indian Affairs. Ancillary programs provided for in this vote include the general administrative activities of finance, personnel, information services, and research and planning.

Appropriations		Actual Expenditures
	Expenditure by activity	
672,672	Ministerial and program management	696,499
1,406,500	Finance, personnel and information	1,551,026
430,126	Research and planning	394,120
109,022	Construction Industry Programs	80,012
61,800	Provincial Native Indian Programs	72,177
<u>2,680,120</u>	Total of vote	<u>2,793,834</u>
2,653,832	Main Estimates	
26,288	Statutory— <i>Labour Code of British Columbia Act</i> (1973, Chap. 122, Sec. 112)	
<u>2,680,120</u>		

Expenditure by standard classification

Salaries	1,186,888
Temporary assistance	620,671
	<u>1,807,559</u>
Fees and allowances—boards, commissions, courts	155,856
Travel expense	115,092
Professional and special services	98,847
Office expense	165,676
Office furniture and equipment	68,962
Advertising and publications	532,436
Materials and supplies	13,856
Other expenditure	84
	<u>2,958,368</u>
Less	
Transfers	
Vote 114—Salary Adjustments	85,019
Vote 193—Employee Benefits	43,182
Recoveries	
Hospital Job Evaluation Committee	<u>36,333</u>
	<u>164,534</u>
	<u>2,793,834</u>

Vote 152**JOB TRAINING AND EMPLOYMENT OPPORTUNITY PROGRAMS***Description*

Provides for manpower planning and development, and the principal training and employment programs for which this Ministry has responsibility. Included are the planning and management of pre-apprenticeship, apprenticeship, and industrial training programs, and the development of Provincial policies relating to immigration matters. This vote also provides the administrative capability for the Provincial Government's direct employment opportunity programs, and the funds for the 1979 Summer Youth Employment Program.

Appropriations		Actual Expenditures
Expenditure by activity		
110,880	Manpower planning and policy development	82,901
14,510,505	Apprenticeship training	12,772,056
152,195	Manpower consultative services and immigration	294,385
21,398,012	Employment Opportunity Programs	20,039,283
82,217	Trade schools administration	86,511
<u>36,253,809</u>	Total of vote	<u>33,275,136</u>
Expenditure by standard classification		
	Salaries	2,643,794
	Temporary assistance	7,129,403
		<u>9,773,197</u>
	Fees and allowances—boards, commissions, courts	23,283
	Travel expense	296,032
	Professional and special services	85,896
	Office expense	388,851
	Office furniture and equipment	89,356
	Advertising and publications	187,181
	Motor vehicles	16,968
	Grants, contributions and subsidies	12,736,546
	Transfer to Ministry of Education—Vote 67	9,876,215
		<u>33,473,525</u>
Less Transfers		
	Vote 114—Salary Adjustments	133,772
	Vote 193—Employee Benefits	17,113
	Vote 200—Pre-retirement Leave	<u>47,504</u>
		<u>198,389</u>
		<u><u>33,275,136</u></u>

Vote 153 OCCUPATIONAL ENVIRONMENT AND COMPENSATION ADVISORY SERVICES*Description*

Provides advisory services to individuals and commercial and industrial establishments throughout the Province in terms of standards and regulations pertaining to occupational environments and elevating devices. Additionally, the Compensation Advisory Services Program, which assists employees and employers with respect to compensation matters, is included in this vote.

Appropriations		Actual Expenditures
	Expenditure by activity	
712,647	Occupational Environment Program	694,144
621,570	Elevating devices	616,508
232,198	Compensation advisory services	265,082
<u>1,566,415</u>	Total of vote	<u>1,575,734</u>
	Expenditure by standard classification	
	Salaries	1,444,508
	Travel expense	126,558
	Professional and special services	9,440
	Office expense	28,451
	Office furniture and equipment	36,241
	Materials and supplies	5,241
	Motor vehicles	10,292
	Acquisition—machinery and equipment	2,425
		<u>1,663,156</u>
	Less Transfers	
	Vote 114—Salary Adjustments	80,348
	Vote 193—Employee Benefits	<u>7,074</u>
		87,422
		<u><u>1,575,734</u></u>

Vote 154

SAFETY ENGINEERING DIVISION

Description

The purpose of the Division is to provide a safe environment for all people in British Columbia through standards, education, and inspection in the disciplines of boiler and pressure vessels, electrical, and gas.

Appropriations		Actual Expenditures
	Expenditure by activity	
329,333	Administration and support services	344,468
2,940,894	Electrical inspection	2,897,375
1,232,081	Gas inspection	1,189,675
1,092,438	Boiler inspection	1,065,202
218,183	Building Standards and Research Branch	243,018
<u>5,812,929</u>	Total of vote	<u>5,739,738</u>
	Expenditure by standard classification	
	Salaries	4,552,791
	Temporary assistance	120,772
		<u>4,673,563</u>
	Travel expense	521,146
	Professional and special services	55,454
	Office expense	172,006
	Office furniture and equipment	20,906
	Advertising and publications	52,517
	Materials and supplies	13,533
	Motor vehicles	111,044
	Rentals—outside suppliers	365,967
	Acquisition—machinery and equipment	15,154
		<u>6,001,290</u>
	Less Transfers	
	Vote 114—Salary Adjustments	210,845
	Vote 193—Employee Benefits	34,525
	Vote 200—Pre-retirement Leave	<u>16,182</u>
		<u>261,552</u>
		<u><u>5,739,738</u></u>

Vote 155**COLLECTIVE BARGAINING AND LABOUR STANDARDS PROGRAM***Description*

Provides services to labour and management groups in British Columbia pertaining to collective bargaining, including mediation and arbitration activities. The development and administration of labour standards programs and labour education activities are also provided.

Appropriations		Actual Expenditures
Expenditure by activity		
2,172,502	Labour standards	2,147,858
446,139	Mediation services	442,727
78,070	Arbitration and special services	80,040
75,776	Labour education	30,448
<u>2,772,487</u>	Total of vote	<u>2,701,073</u>
 Expenditure by standard classification		
	Salaries	2,750,192
	Travel expense	252,963
	Professional and special services	3,156
	Office expense	93,757
	Office furniture and equipment	38,472
	Materials and supplies	925
	Motor vehicles	26,911
	Grants, contributions, and subsidies	5,000
		<u>3,171,376</u>
Less Transfers		
	Vote 114—Salary Adjustments	308,642
	Vote 193—Employee Benefits	150,600
	Vote 200—Pre-retirement Leave	<u>11,061</u>
		<u>470,303</u>
		<u><u>2,701,073</u></u>

Vote 156

HUMAN RIGHTS PROGRAM

Description

Provides for the various human rights programs offered by the Government, including the administration of the *Human Rights Code of British Columbia*. The activities of the Human Rights Commission, the Human Rights Branch and Boards of Inquiry are provided for in this vote.

Appropriations		Actual Expenditures
	Expenditure by activity	
258,636	Human Rights Commission	211,127
453,316	Human Rights Branch	445,821
<u>711,952</u>	Total of vote	<u>656,948</u>
	Expenditure by standard classification	
	Salaries	397,666
	Fees and allowances—boards, commissions, courts	92,841
	Travel expense	68,506
	Professional and special services	83,361
	Office expense	34,341
	Office furniture and equipment	9,416
	Materials and supplies	998
	Motor vehicles	5,385
	Grants, contributions, and subsidies	19,500
		<u>712,014</u>
	Less Transfers	
	Vote 114—Salary Adjustments	36,286
	Vote 193—Employee Benefits	18,780
		<u>55,066</u>
		<u>656,948</u>

Vote 157

LABOUR RELATIONS BOARD

Description

Provides for the administration of the Labour Relations Board and the legislative jurisdiction of the Board as established by the *Labour Code of British Columbia*.

Appropriations		Actual Expenditures
<u>1,430,101</u>	Total of vote	<u>1,566,441</u>
1,340,101	Main Estimates	
90,000	Special Warrant No. 66	
<u>1,430,101</u>		
	Expenditure by standard classification	
	Temporary assistance	1,095,670
	Fees and allowances—boards, commissions, courts	196,575
	Travel expense	94,613
	Professional and special services	40,701
	Office expense	72,477
	Office furniture and equipment	26,355
	Advertising and publications	1,084
	Materials and supplies	13,188
	Other expenditure	36,161
		<u>1,576,824</u>
	Less Transfers—Vote 193—Employee Benefits	10,383
		<u>1,566,441</u>

Vote 158

ESSENTIAL SERVICES ADVISORY AGENCY

Description

Provides for the payments of remuneration to members and expenses of the agency as established under the *Essential Services Disputes Act*.

Appropriations		Actual Expenditures
<u>297,000</u>	Total of vote	<u>117,667</u>

Expenditure by standard classification

Temporary assistance	42,611
Fees and allowances—boards, commissions, courts	35,450
Travel expense	2,339
Professional and special services	452
Office expense	7,698
Office furniture and equipment	28,727
Materials and supplies	390
	<u>117,667</u>

Vote 159

BOARDS OF REVIEW (WORKERS' COMPENSATION BOARD)

Description

Provides for administration by the Minister of Labour of the Boards of Review (*Workers' Compensation Act*), an appellate agency structured under the *Workers' Compensation Act* to hear appeals against decisions of the Workers' Compensation Board.

Appropriations		Actual Expenditures
689,500	Expenditure by activity	
674,802	Program expenditure	389,389
<u>14,698</u>	Less recoveries	<u>374,691</u>
	Total of vote	<u>14,698</u>

10	Main Estimates
<u>14,688</u>	Statutory— <i>Revenue Act</i> (R.S.B.C. 1960, Chap. 341, Sec. 55 (3))
<u>14,698</u>	

Expenditure by standard classification

Temporary assistance	341,183
Travel expense	23,011
Professional and special services	465
Office expense	17,072
Office furniture and equipment	7,402
Other expenditure	256
	<u>389,389</u>
Less Recoveries—Workers' Compensation Board	<u>374,691</u>
	<u>14,698</u>

Vote 160**BUILDING OCCUPANCY CHARGES***Description*

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
<u>1,123,000</u>	Total of vote	<u>1,419,392</u>
Expenditure by standard classification		
	Rentals—outside suppliers	<u>1,419,392</u>

Vote 161**COMPUTER AND CONSULTING CHARGES***Description*

Provides payments to the British Columbia Systems Corporation for data processing and management consulting services.

Appropriations		Actual Expenditures
<u>1,040,100</u>	Total of vote	<u>745,039</u>
Expenditure by standard classification		
	Data systems and processing	<u>745,039</u>

Statutory

Refugee Settlement Program of British Columbia Act (1979, Chap. 27, Sec. 5)

Appropriations		Actual Expenditures
<u>240,116</u>	Total expenditure	<u>240,116</u>
Expenditure by standard classification		
	Professional and special services	22,802
	Grants, contributions, and subsidies	217,314
		<u>240,116</u>

Statutory

West Kootenay Schools Collective Bargaining Assistance Act (1978, Chap. 42, Sec. 8 (2))

Appropriations		Actual Expenditures
<u>33,459</u>	Total expenditure	<u>33,459</u>
Expenditure by standard classification		
	Professional and special services	<u>33,459</u>

MINISTRY OF LANDS, PARKS AND HOUSING

Summary of Budgetary Expenditure by Appropriation

Total Appropriations				Actual
Main Estimates Voted	Other Authorizations	Total	Vote No.	Expenditures
\$	\$	\$		\$
148,408	...	148,408	162	Minister's Office 139,539
29,916,769	...	29,916,769	163	Housing 27,189,277
8,032,646	468,000	8,500,646	164	Land Management 8,731,185
24,579,967	348,651	24,928,618	165	Parks and Outdoor Recreation 24,257,151
1,532,061	...	1,532,061	166	Financial and Administration Services 1,450,655
1,964,000	...	1,964,000	167	Building Occupancy Charges 1,830,593
1,073,670	...	1,073,670	168	Computer and Consulting Charges 792,370
67,247,521	816,651	68,064,172		64,390,770
...	1,506,000	1,506,000		
				Special Warrant
				No. 3—Crown Land Development Program 1,059,111
67,247,521	2,322,651	69,570,172		65,449,881
1,888,483	...	1,888,483		Less recruitment savings
65,359,038	2,322,651	67,681,689		65,449,881

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 162

MINISTER'S OFFICE

Description

Provides for the office of the Minister of Lands, Parks and Housing, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>148,408</u>	Total of vote	<u>139,539</u>
Expenditure by standard classification		
Salaries		113,775
Travel expense		20,424
Office expense		8,476
Office furniture and equipment		2,280
		<u>144,955</u>
Less Transfers		
Vote 114—Salary Adjustments	1,440	
Vote 193—Employee Benefits	<u>3,976</u>	
		<u>5,416</u>
		<u>139,539</u>

Vote 163

HOUSING

Description

Provides for over-all policy direction of the housing section of the Ministry, including administrative services and technical staff required to administer specific program activities; funds for grants and subsidies for purposes related to housing; contributions for the purpose of creating and maintaining housing accommodation through Government and community-sponsored projects; approving of registration of title and other claims to mobile homes and retrieval of title information.

Appropriations		Actual Expenditures
	Expenditure by activity	
145,331	Deputy Minister's office	209,605
11,174,700	British Columbia Housing Management Commission	9,877,413
1,401,638	Land Development	1,058,509
16,808,233	Social Programs (net of recoveries)	15,621,089
386,867	Mobile home registry	422,661
<u>29,916,769</u>	Total of vote	<u>27,189,277</u>

Expenditure by standard classification	
Salaries	2,592,505
Temporary assistance	438,439
	<u>3,030,944</u>
Travel expense	154,408
Professional and special services	624,645
Office expense	170,681
Office furniture and equipment	84,414
Advertising and publications	75,664
Rentals—outside suppliers	2,088
Acquisition—machinery and equipment	390
Grants, contributions, and subsidies	24,266,250
	<u>28,409,484</u>
Less	
Transfers	
Vote 114—Salary Adjustments	190,269
Vote 193—Employee Benefits	71,866
Recoveries	
Provincial Home Acquisition Fund	<u>958,072</u>
	<u>1,220,207</u>
	<u>27,189,277</u>

Vote 164

LAND MANAGEMENT

Description

Provides for management of Crown lands under the *Land Act*; maintenance of land status; planning, examining, and appraising Crown lands, including environmental impact studies; legal surveys; establishment of ecological reserves, and administration of the University Endowment Lands including recoveries, and golf course. Net operation results of the University Endowment Lands are carried to the University Endowment Lands administration account.

Provides for maintenance of regional and district offices throughout the Province.

Appropriations		Actual Expenditures
	Expenditure by activity	
5,424,263	Land management	5,771,333
	<i>University Endowment Lands Administration Act</i> (net of	
1,425,287	recoveries)	1,484,383
307,455	University Endowment Lands Golf Course	268,484
1,343,641	Legal Surveys	1,206,985
<u>8,500,646</u>	Total of vote	<u>8,731,185</u>
8,032,646	Main Estimates	
468,000	Special Warrant No: 2—Supplement—Land management	
<u>8,500,646</u>		
	Expenditure by standard classification	
	Salaries	7,134,478
	Temporary assistance	855,460
		<u>7,989,938</u>
	Travel expense	427,202
	Professional and special services	261,374
	Office expense	181,946
	Office furniture and equipment	115,345
	Advertising and publications	6,149
	Materials and supplies	579,703
	Motor vehicles	57,119
	Rentals—outside suppliers	62,398
	Acquisition—land and buildings	386,083
	Acquisition—machinery and equipment	198,789
	Grants, contributions, and subsidies	10,046
	Other expenditure	211
		<u>10,276,303</u>
	Less	
	Transfers	
	Vote 114—Salary Adjustments	447,466
	Vote 193—Employee Benefits	113,259
	Vote 200—Pre-retirement Leave	41,300
	Recoveries	<u>7,938</u>
		<u>609,963</u>
		9,666,340
	Less	
	U.E.L. Receipts	
	Rent and lease receipts	59,108
	Sale of water	243,118
	Taxes and permits	671,364
	Sundry receipts	<u>22,138</u>
		<u>995,728</u>
	Excess of Receipts over Disbursements	
	credited to Fund Account (Page D 232)	<u>(60,573)</u>
		<u>935,155</u>
		<u>8,731,185</u>

Vote 165

PARKS AND OUTDOOR RECREATION

Description

Provides for acquisition, development, management, and maintenance of Provincial parks and recreation areas; co-ordination of outdoor recreation; assistance under the *Regional Park Act* to regional districts; management of the youth crew program and youth crew camps, acquisition of land for Pacific Rim National Park, grants to Class C parks and public user groups for Provincial aid to recreation.

Appropriations		Actual Expenditures
	Expenditure by activity	
17,798,083	Parks management	17,425,068
4,685,072	Parks capital	4,412,933
532,063	Land acquisition—National and Provincial parks	329,075
1,000,000	Youth crew	987,512
313,400	Outdoor recreation	314,678
600,000	Grants-in-aid of regional parks	787,885
<u>24,928,618</u>	Total of vote	<u>24,257,151</u>
24,579,967	Main Estimates	
348,651	Special Warrant No. 47—Supplement—Parks management	
<u>24,928,618</u>		
	Expenditure by standard classification	
	Salaries	8,360,113
	Temporary assistance	6,929,327
		<u>15,289,440</u>
	Travel expense	631,970
	Professional and special services	221,558
	Office expense	203,527
	Office furniture and equipment	31,362
	Advertising and publications	120,444
	Materials and supplies	4,208,154
	Motor vehicles	66,890
	Rentals—outside suppliers	1,723,499
	Acquisition—land and buildings	793,865
	Acquisition—machinery and equipment	642,886
	Grants, contributions, and subsidies	894,587
		<u>24,828,182</u>
	Less Transfers	
	Vote 114—Salary Adjustments	466,767
	Vote 193—Employee Benefits	78,059
	Vote 200—Pre-retirement Leave	26,205
		<u>571,031</u>
		<u>24,257,151</u>

Vote 166

FINANCIAL AND ADMINISTRATION SERVICES

Description

Provides central direction and support services for the entire Ministry, including personnel administration, financial and mechanical support services.

Appropriations		Actual Expenditures
Expenditure by activity		
1,049,761	Financial and administration services	1,030,936
244,281	Personnel	210,757
238,019	Mechanical services	208,962
<u>1,532,061</u>	Total of vote	<u>1,450,655</u>
Expenditure by standard classification		
	Salaries	1,138,508
	Temporary assistance	29,635
		<u>1,168,143</u>
	Travel expense	48,624
	Professional and special services	6,825
	Office expense	106,597
	Office furniture and equipment	14,003
	Advertising and publications	182,369
	Acquisition—machinery and equipment	19,862
		<u>1,546,423</u>
	Less Transfers	
	Vote 114—Salary Adjustments	74,001
	Vote 193—Employee Benefits	15,538
	Vote 200—Pre-retirement Leave	<u>6,229</u>
		95,768
		<u>1,450,655</u>

Vote 167

BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
<u>1,964,000</u>	Total of vote	<u>1,830,593</u>
Expenditure by standard classification		
	Rentals—outside suppliers	<u>1,830,593</u>

Vote 168**COMPUTER AND CONSULTING CHARGES***Description*

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.

Appropriations		Actual Expenditures
<u>1,073,670</u>	Total of vote	<u>792,370</u>
Expenditure by standard classification		
	Data systems and processing	<u>792,370</u>

Special Warrant 3

Appropriations		Actual Expenditures
<u>1,506,000</u>	Crown Land Development Program	<u>1,059,111</u>
Expenditure by standard classification		
	Temporary assistance	68,416
	Professional and special services	1,342
	Rentals—outside suppliers	989,353
		<u>1,059,111</u>

MINISTRY OF MUNICIPAL AFFAIRS

Summary of Budgetary Expenditure by Appropriation

Total Appropriations				Actual Expenditures	
Main Estimates Voted	Other Authorizations	Total	Vote No.	Description	
\$	\$	\$			\$
141,787	12,500	154,287	169	Minister's Office	154,244
2,450,143	...	2,450,143	170	General Administration	2,281,626
56,250,000	...	56,250,000	171	Grants, Contributions, and Subsidies	51,552,967
141,700,000	...	141,700,000	172	Revenue Sharing Fund	141,700,000
364,100	...	364,100	173	Central Ministry Services	283,270
37,027,000	...	37,027,000	174	Transit Services	25,136,184
234,000	...	234,000	175	Building Occupancy Charges	232,644
28,500	...	28,500	176	Computer and Consulting Charges	24,788
238,195,530	12,500	238,208,030			221,365,723
216,076	...	216,076		Less recruitment savings .....	...
237,979,454	12,500	237,991,954			221,365,723

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 169

MINISTER'S OFFICE

Description

Provides for the office of the Minister of Municipal Affairs, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>154,287</u>	Total of vote	<u>154,244</u>
141,787	Main Estimates	
<u>12,500</u>	Special Warrant No. 43	
<u>154,287</u>		
Expenditure by standard classification		
	Salaries	129,006
	Temporary assistance	8,085
		<u>137,091</u>
	Travel expense	11,934
	Office expense	9,554
	Office furniture and equipment	355
		<u>158,934</u>
Less Transfers		
	Vote 114—Salary Adjustments	2,824
	Vote 193—Employee Benefits	<u>1,866</u>
		<u>4,690</u>
		<u>154,244</u>

Vote 170

GENERAL ADMINISTRATION

Description

Deputy Minister's Office—Provides executive direction for the Ministry, including the offices of the Deputy Minister, Assistant Deputy Ministers, and the Executive Officer.

Administrative services—Provides for general administrative review and processing of by-laws of municipalities, regional districts, and improvement districts requiring Provincial approval of registration. The program includes the review of municipal boundary revisions and the processing of land use and related by-laws, and extends to general review of administrative practices and procedures of local governments, together with special programs respecting building regulations and metric conversion.

Financial management—Provides financial analysis and review of municipal, regional district, and improvement district budgets, borrowing proposals, financial statements, and financial returns. The program extends to analysis and review of financial practices and procedures of local governments, together with the preparation of statistical data relating to all aspects of local government finance.

Planning services—Provides for the review, support, and advancement of community and regional planning processes in municipalities and regional districts. The program extends to the co-ordination of Provincial planning policies, proposals, and initiatives with local government planning activities.

Islands Trust—Provides for the administration of the *Islands Trust Act*.

Appropriations		Actual Expenditures
	Expenditure by activity	
419,837	Deputy Minister's office	329,169
474,396	Administrative services	499,609
410,999	Financial management	422,035
750,445	Planning services	666,159
394,466	Islands Trust	364,654
<u>2,450,143</u>	Total of vote	<u>2,281,626</u>

Expenditure by standard classification

Salaries	1,850,792
Temporary assistance	16,808
	<u>1,867,600</u>
Fees and allowances—boards, commissions, courts	61,200
Travel expense	177,085
Professional and special services	103,722
Office expense	86,147
Office furniture and equipment	21,142
Advertising and publications	82,018
Motor vehicles	1,676
Other expenditure	3,584
	<u>2,404,174</u>

Less Transfers

Vote 114—Salary Adjustments	91,638
Vote 193—Employee Benefits	<u>30,910</u>
	<u>122,548</u>
	<u>2,281,626</u>

Vote 171**GRANTS, CONTRIBUTIONS, AND SUBSIDIES***Description*

Provides for grants and subsidies under the provisions of the *Municipalities Aid Act*, *Provincial Home-owner Grant Act*, and the *Sewerage Facilities Assistance Act*, together with grants and administrative aid in delivery of the various municipal and regional district services.

Appropriations		Actual Expenditures
	Expenditure by activity	
1,500,000	Local services to Provincial property	1,580,724
15,700,000	Municipal governments home-owner grants	15,114,459
2,300,000	Unorganized territory home-owner grants	2,930,936
1,000,000	General grants	5,039,876
32,400,000	<i>Sewerage Facilities Assistance Act</i>	24,915,751
2,250,000	Neighbourhood Improvement Program	1,971,221
1,100,000	Local community improvement project	—
<u>56,250,000</u>	Total of vote	<u>51,552,967</u>
	Expenditure by standard classification	
	Professional and special services	3,114
	Data systems and processing	3,178
	Office expense	4,603
	Grants, contributions, and subsidies	51,542,072
		<u>51,552,967</u>

Vote 172**REVENUE SHARING FUND***Description*

Provides for the transfer of funds to the Revenue Sharing Fund in accordance with the provisions of the *Revenue Sharing Act*. Expenditures are made from the Revenue Sharing Fund in respect to various grants and subsidies to municipalities and regional districts.

Appropriations		Actual Expenditures
<u>141,700,000</u>	Total of vote	<u>141,700,000</u>
	Expenditure by standard classification	
	Transfer to Special Purpose Fund	<u>141,700,000</u>

Vote 173**CENTRAL MINISTRY SERVICES***Description*

Provides for general services required by the Ministry, including the personnel, research functions, and the preparation of ministerial estimates and the control of ministerial expenditures.

Appropriations		Actual Expenditures
Expenditure by activity		
101,345	Comptroller's office	98,733
71,384	Personnel office	45,037
191,371	Research	139,500
<u>364,100</u>	Total of vote	<u>283,270</u>
Expenditure by standard classification		
	Salaries	267,364
	Travel expense	8,646
	Professional and special services	19,445
	Office expenses	8,073
	Office furniture and equipment	2,137
		<u>305,665</u>
	Less Transfers	
	Vote 114—Salary Adjustments	14,506
	Vote 193—Employee Benefits	<u>7,889</u>
		<u>22,395</u>
		<u>283,270</u>

Vote 174**TRANSIT SERVICES***Description*

Provides funding for the Urban Transit Authority under the *Urban Transit Authority Act* and the Ministry's commitment and subsidies under the *Transit Services Act* and *Provincial Rapid Transit Subsidy Act*.

Appropriations		Actual Expenditures
Expenditure by activity		
27,289,500	Urban Transit Authority	14,088,762
<u>9,737,500</u>	Provincial transit subsidies	<u>11,047,422</u>
<u>37,027,000</u>	Total of vote	<u>25,136,184</u>
Expenditure by standard classification		
	Professional and special services	443,411
	Advertising and publications	130,093
	Materials and supplies	4,612
	Rentals—outside suppliers	372,913
	Grants, contributions, and subsidies	<u>24,185,155</u>
		<u>25,136,184</u>

Vote 175

BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
<u>234,000</u>	Total of vote	<u>232,644</u>
Expenditure by standard classification		
	Rentals—outside suppliers	<u>232,644</u>

Vote 176

COMPUTER AND CONSULTING CHARGES

Description

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.

Appropriations		Actual Expenditures
<u>28,500</u>	Total of vote	<u>24,788</u>
Expenditure by standard classification		
	Data systems and processing	<u>24,788</u>

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual
Main Estimates Voted \$	Other Authorizations \$	Total \$	Vote No.	Description	Expenditures \$
182,096	...	182,096	177	Minister's Office	181,424
849,071	150,000	999,071	178	General Administration	986,580
			179	Heritage, Cultural, Recreation, Sports, and Fitness Pro- grams	20,561,843
20,832,844	...	20,832,844	180	Central Microfilm Bureau	1,030,853
1,129,632	...	1,129,632	181	Grants, Special Services, and Events	2,285,489
2,260,225	100,000	2,360,225	182	Public Information and Publications	522,066
507,651	...	507,651	183	<i>Indian Advisory Act</i>	71,607
83,459	...	83,459	184	Government House	190,120
176,299	20,000	196,299	185	Agent-general's Office and British Columbia House	715,662
607,095	50,000	657,095	186	Legislative Library	727,517
753,822	...	753,822	187	Postal Branch	7,389,465
7,130,263	250,000	7,380,263	188	Queen's Printer	(494,090)
10	...	10	189	British Columbia Lottery Branch .....	...
10	...	10	190	Unemployment Insurance and Workers' Compensation	14,041,285
14,500,000	...	14,500,000	191	<i>Public Inquiries Act</i>	1,804,032
10	1,804,022	1,804,032	192	<i>Provincial Elections Act</i>	5,943,801
633,945	5,309,856	5,943,801	193	Government Employees Relations Bureau	7,871,880
8,842,709	...	8,842,709	194	Public Service Commission Administration	2,900,718
3,051,300	...	3,051,300	195	Salaries and Benefits—Sundry Employees	605,001
1,080,000	...	1,080,000	196	Public Service Adjudication Board	160,118
369,596	...	369,596	197	Superannuation Branch Administration	1,588,911
1,606,162	...	1,606,162	198	Public Service Superannuation and Retirement Benefits	67,116,902
70,455,000	...	70,455,000	199	<i>Members of the Legislative Assembly Superannuation Act</i>	510,471
135,000	375,471	510,471	200	Employee Benefits	30,120,623
33,164,063	...	33,164,063	201	Parliament Buildings Restoration	1,028,599
1,200,000	...	1,200,000	202	<i>Queen Elizabeth II British Columbia Centennial Schol- arship Act</i>	9,000
24,000	...	24,000	203	Building Occupancy Charges	9,442,279
9,416,000	...	9,416,000	204	Computer and Consulting Charges	1,753,360
1,435,000	300,000	1,735,000			179,065,516
180,425,262	8,359,349	188,784,611			
			Statutory		
			<i>Public Service Act</i> , Medical Services Expenses, Lon- don, England and California		
...	2,658	2,658			2,658
180,425,262	8,362,007	188,787,269			179,068,174
1,563,929	...	1,563,929	<i>Less recruitment savings</i>		
178,861,333	8,362,007	187,223,340			179,068,174

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 177**MINISTER'S OFFICE***Description*

Provides for the office of the Provincial Secretary, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>182,096</u>	Total of vote	<u>181,424</u>
Expenditure by standard classification		
Salaries		136,441
Temporary assistance		13,434
		<u>149,875</u>
Travel expense		17,975
Office expense		16,342
Office furniture and equipment		116
Materials and supplies		522
		<u>184,830</u>
Less Transfers		
Vote 114—Salary Adjustments	1,540	
Vote 193—Employee Benefits	<u>1,866</u>	
		<u>3,406</u>
		<u>181,424</u>

Vote 178
GENERAL ADMINISTRATION
Description

Provides for executive and over-all direction of the Ministry as well as administrative support and other services to the Ministry, including administration of the personnel sections, secretarial services to the Executive Council, and indexing, research, and control of all Orders in Council.

Provides for the costs of a guided public information tour service to visitors to the Parliament Buildings.

Appropriations		Actual Expenditures
	Expenditure by activity	
851,760	General administration	808,399
147,311	Legislative tour guides	178,181
<u>999,071</u>	Total of vote	<u>986,580</u>

849,071	Main Estimates
150,000	Special Warrant No. 12—Supplement—General administration
<u>999,071</u>	

Expenditure by standard classification	
Salaries	786,902
Temporary assistance	85,366
	<u>872,268</u>
Travel expense	19,020
Professional and special services	59,970
Office expense	61,677
Office furniture and equipment	11,824
Advertising and publications	22,004
Materials and supplies	27,401
Rentals—outside suppliers	6,759
Other expenditure	296
	<u>1,081,219</u>
Less Transfers	
Vote 114—Salary Adjustments	53,831
Vote 193—Employee Benefits	18,953
Vote 200—Pre-retirement Leave	<u>21,855</u>
	<u>94,639</u>
	<u><u>986,580</u></u>

Vote 179 HERITAGE, CULTURAL, RECREATION, SPORTS AND FITNESS PROGRAMS*Description*

Provincial Museum and resource museums—The Provincial Museum is charged under the *Provincial Museum Act*, with increasing its knowledge of British Columbia's human and natural history, through acquiring and caring for collections, research, and communicating to people the knowledge gained. The operation of resource museums is also part of this program.

Provincial Archives—Provides a record of the history and development of the Province through its extensive library, manuscript, and map collections, as well as visual records of photographs, lithographs, paintings of significance, and tape-recorded cultural and historical materials.

Heritage Conservation Program—Responsible for the direction of the Province's Heritage Conservation Program, encompassing archaeological, historical, and architectural resources.

Recreation, Sports, and Fitness Branch—Discharges the responsibilities of the Provincial Government in public recreation in relation to other levels of government, public volunteer groups, and the private sector in those situations where the Province encourages constructive recreation and fitness activities through funds assistance, counselling, and necessary regulation.

Recreation Facilities Assistance Program—Provides grants to communities and other organizations for the purpose of developing recreation facilities.

Cultural Services Branch—Responsible for the development and co-ordination of arts and cultural programs in the Province, the administration of the British Columbia Cultural Fund, and for the conservation, administration, and acquisitions of the Provincial art collection.

Library Services Branch—Responsible for implementing the organizational policies of Provincial Library Development, as set out by the Library Development Commissioners who are appointed by the Provincial Secretary, and includes library grants, the audiobook and openshelf programs, and a Government public library service.

Appropriations		Actual Expenditures
	Expenditure by activity	
4,297,033	Provincial Museum and resource museums	4,285,140
1,077,831	Provincial Archives	1,025,557
1,643,527	Heritage Conservation Branch	1,590,279
2,032,354	Recreation, Sports, and Fitness Branch	1,788,682
7,000,000	Recreation Facilities Assistance Program	6,692,791
453,926	Cultural Services Branch	484,010
4,328,173	Library Services Branch	4,695,384
<u>20,832,844</u>	Total of vote	<u>20,561,843</u>

Expenditure by standard classification

Salaries	5,877,624
Temporary assistance	902,745
	<u>6,780,369</u>
Fees and allowances—boards, commissions, courts	116
Travel expense	479,409
Professional and special services	726,180
Office expense	222,042
Office furniture and equipment	115,745
Advertising and publications	233,892
Materials and supplies	1,110,971
Motor vehicles	19,022
Rentals—outside suppliers	54,520
Acquisition—lands and buildings	32,225
Acquisition—machinery and equipment	57,165
Grants, contributions, and subsidies	11,051,962
Other expenditure	3,244
	<u>20,886,862</u>
Less Transfers	
Vote 114—Salary Adjustments	266,121
Vote 193—Employee Benefits	53,213
Vote 200—Pre-retirement Leave	5,685
	<u>325,019</u>
	<u>20,561,843</u>

Vote 180

CENTRAL MICROFILM BUREAU

Description

Provides a microfilming and information service centre for all ministries of Government.

Appropriations		Actual Expenditures
<u>1,129,632</u>	Total of vote	<u>1,030,853</u>

Expenditure by standard classification

Salaries	671,209
Temporary assistance	143,580
	814,789
Travel expense	6,892
Professional and special services	3,967
Office expense	7,264
Office furniture and equipment	3,544
Materials and supplies	172,753
Rentals—outside suppliers	1,373
Acquisition—machinery and equipment	61,081
	1,071,663

Less Transfers

Vote 114—Salary Adjustments	34,320	
Vote 200—Pre-retirement Leave	6,490	
		40,810
		<u>1,030,853</u>

Vote 181

GRANTS, SPECIAL SERVICES, AND EVENTS

Description

Grants Program—Provides grants to nonprofit societies in British Columbia which are used for administrative and operational expenses of their Provincial programs. Payments are also made for the purpose of furthering approved Ministry programs.

Special services and events—Provides for costs of Government functions at Cabinet level and also a contingency for unforeseen expenditures.

Appropriations		Actual Expenditures
	Expenditure by activity	
1,665,225	Grants Program	1,433,392
695,000	Special services and events	852,097
<u>2,360,225</u>	Total of vote	<u>2,285,489</u>

2,260,225

Main Estimates

100,000

Special Warrant No. 64—Supplement—Special services and events

2,360,225

Expenditure by standard classification

Travel expense	12,476
Professional and special services	161,812
Office expense	39,646
Advertising and publications	10,932
Materials and supplies	112,206
Grants, contributions, and subsidies	1,616,815
Other expenditure	331,602
	2,285,489

Vote 182**PUBLIC INFORMATION AND PUBLICATIONS***Description*

Provides a centralized office where all Government publications authorized for public distribution can be obtained upon request.

Provides information to the general public about Provincial Government programs.

Appropriations		Actual Expenditures
	Expenditure by activity	
201,433	Government Publications	90,884
306,218	Public information	431,182
<u>507,651</u>	Total of vote	<u>522,066</u>

Expenditure by standard classification

Salaries	54,965
Temporary assistance	1,700
	<u>56,665</u>
Travel expense	12,674
Professional and special services	222,507
Office expense	27,062
Office furniture and equipment	6,684
Advertising and publications	187,589
Materials and supplies	11,409
Other expenditure	673
	<u>525,263</u>
Less Transfers—Vote 114—Salary Adjustments	3,197
	<u>522,066</u>

Vote 183**INDIAN ADVISORY ACT***Description*

Provides status and non-status Indian communities and groups with assistance in the process of self-determination and self-development and administers the First Citizens' Fund to provide financial assistance for Indian community projects.

Appropriations		Actual Expenditures
<u>83,459</u>	Total of vote	<u>71,607</u>

Expenditure by standard classification

Salaries	67,193
Travel expense	1,464
Office expense	4,393
	<u>73,050</u>
Less Transfers	
Vote 114—Salary Adjustments	810
Vote 193—Employee Benefits	633
	<u>1,443</u>
	<u>71,607</u>

Vote 184

GOVERNMENT HOUSE

Description

Provides for the operation of Government House and the many official functions held there. It is the residence of His Honour the Lieutenant Governor of British Columbia.

Appropriations		Actual Expenditures
<u>196,299</u>	Total of vote	<u>190,120</u>
176,299	Main Estimates	
20,000	Special Warrant No. 4	
<u>196,299</u>		

Expenditure by standard classification

Salaries	104,293
Temporary assistance	<u>2,582</u>
	106,875
Travel expense	6,117
Professional and special services	554
Office expense	12,475
Office furniture and equipment	307
Materials and supplies	3,217
Other expenditure	<u>61,277</u>
	190,822

Less Transfers

Vote 114—Salary Adjustments	128
Vote 193—Employee Benefits	<u>574</u>
	702
	<u>190,120</u>

Vote 185**AGENT GENERAL'S OFFICE AND BRITISH COLUMBIA HOUSE***Description*

Agent General's Office—Provides for the office of the Agent General, including his salary and expenses, and those of staff members.

British Columbia House—Provides for the operation and maintenance of British Columbia House in London and the provision of services to tenants.

Appropriations		Actual Expenditures
	Expenditure by activity	
410,488	Agent General's Office	427,891
246,607	British Columbia House	287,771
<u>657,095</u>	Total of vote	<u>715,662</u>
607,095	Main Estimates	
<u>50,000</u>	Special Warrant No. 22—Supplement—Agent General's office	
<u>657,095</u>		
	Expenditure by standard classification	
	Salaries	166,220
	Salaries—British citizens	142,923
		<u>309,143</u>
	Fees and allowances—boards, commissions, courts	50,187
	Travel expense	49,756
	Professional and special services	26,830
	Office expense	16,031
	Office furniture and equipment	351
	Advertising and publications	21,770
	Materials and supplies	140,139
	Rentals—outside suppliers	16,313
	Other expenditure	85,826
		<u>716,346</u>
	Less Transfers—Vote 114—Salary Adjustments	684
		<u>715,662</u>

Vote 186
LEGISLATIVE LIBRARY
Description

Provides library and reference services to Members of the Legislative Assembly, the Executive Council, and research staffs of the Public Service, and offers full cataloguing services to several ministries of Government.

Appropriations		Actual Expenditures
<u>753,822</u>	Total of vote	<u>727,517</u>
Expenditure by standard classification		
Salaries	596,376	
Temporary assistance	3,765	
	<u>600,141</u>	
Travel expense	3,644	
Professional and special services	758	
Office expense	16,146	
Office furniture and equipment	6,517	
Advertising and publications	1,081	
Materials and supplies	125,819	
Acquisition—machinery and equipment	4,251	
	<u>758,357</u>	
Less Transfers—Vote 114—Salary Adjustments	30,840	
	<u>727,517</u>	

Vote 187
POSTAL BRANCH
Description

Provides mail services to all ministries of Government in the Province of British Columbia.

Appropriations		Actual Expenditures
<u>7,380,263</u>	Total of vote	<u>7,389,465</u>
7,130,263	Main Estimates	
250,000	Special Warrant No. 65	
<u>7,380,263</u>		
Expenditure by standard classification		
Salaries	696,864	
Temporary assistance	270,534	
	<u>967,398</u>	
Travel expense	49,751	
Professional and special services	6,138,601	
Office expense	20,234	
Office furniture and equipment	34,722	
Materials and supplies	89,600	
Motor vehicles	23,377	
Rentals—outside suppliers	102,601	
	<u>7,426,284</u>	
Less Transfers		
Vote 114—Salary Adjustments	34,103	
Vote 193—Employee Benefits	<u>2,716</u>	
		<u>36,819</u>
		<u>7,389,465</u>

Vote 188

QUEEN'S PRINTER

Description

Provides for the printing needs of the Government and provision of printing and stationery supplies to all Government ministries and agencies.

Appropriations		Actual Expenditures
	Expenditure by activity	
13,544,562	Total Expenditures	16,549,619
13,544,552	Less Recoveries	17,043,709
<u>10</u>	Total of vote	<u>(494,090)</u>

Expenditure by standard classification		
Salaries		2,279,872
Temporary assistance		392,029
		<u>2,671,901</u>
Travel expense		4,743
Professional and special services		66,947
Office expense		93,466
Office furniture and equipment		4,017
Materials and supplies		13,408,001
Rentals—outside suppliers		8,235
Acquisition—machinery and equipment		234,970
Other expenditure		57,339
		<u>16,549,619</u>
Less Recoveries		
Supplies to all ministries	15,826,030	
Miscellaneous receipts	<u>1,217,679</u>	
		<u>17,043,709</u>
		<u>(494,090)</u>

Vote 189

BRITISH COLUMBIA LOTTERY BRANCH

Description

Administers the Western Canada Lottery Foundation in British Columbia and is also responsible for licensing bingos, lotteries, and other forms of social gambling in the Province. Pursuant to the *Lotteries Act*, administration costs are a first charge upon the Lottery Fund, and are recovered from the Fund.

Appropriations		Actual Expenditures
	Expenditure by activity	
1,159,620	Total expenditure	1,048,816
1,159,610	Less Recoveries	1,048,816
10	Total of vote	—
	Expenditure by standard classification	
	Salaries	314,638
	Temporary assistance	50,267
		364,905
	Travel expense	10,123
	Professional and special services	30,401
	Office expense	49,687
	Office furniture and equipment	7,430
	Advertising and publications	576,096
	Materials and supplies	11,413
		1,050,055
	Less	
	Transfers	
	Vote 114—Salary Adjustments	400
	Vote 193—Employee Benefits	839
	Recoveries	
	Lottery fund—administration costs	1,041,212
	Other	7,604
		1,050,055
		—

Vote 190

UNEMPLOYMENT INSURANCE AND WORKERS' COMPENSATION

Description

Unemployment Insurance—Provides for the Provincial Government's contributions toward the unemployment insurance premiums for employers.

Workers' Compensation Act—Provides for the Provincial Government's contributions as an employer toward the assessment levied by the Workers' Compensation Board. This expenditure covers accident claim costs of all Provincial Government employees. Benefits include payment of 75 per cent of wage loss and covers full medical expenses.

Appropriations		Actual Expenditures
	Expenditure by activity	
9,500,000	Unemployment Insurance	8,225,207
5,000,000	Workers' Compensation Act	5,816,078
<u>14,500,000</u>	Total of vote	<u>14,041,285</u>

Expenditure by standard classification

Other expenditure	14,372,122
Less Recoveries	330,837
	<u>14,041,285</u>

Vote 191

PUBLIC INQUIRIES ACT

Description

Provides for the appointment of Commissioners by the Lieutenant Governor in Council to inquire into any matter connected with the good government of the Province or the conduct of any part of related public business.

Appropriations		Actual Expenditures
<u>1,804,032</u>	Total of vote	<u>1,804,032</u>

10	Main Estimates
<u>1,804,022</u>	Statutory— <i>Public Inquiries Act</i> (R.S.B.C. 1960, Chap. 315, Sec. 13)
<u>1,804,032</u>	

Expenditure by standard classification

Temporary assistance	148,828
Fees and allowances—boards, commissions, courts	55,212
Travel expense	28,942
Professional and special services	890,246
Office expense	77,296
Office furniture and equipment	27,456
Advertising and publications	313,465
Materials and supplies	6,457
Rentals—outside suppliers	106,486
Grants, contributions, and subsidies	149,559
Other expenditure	85
	<u>1,804,032</u>

Vote 192

PROVINCIAL ELECTIONS ACT

Description

Chief Electoral Officer—Responsible for general supervision of the administration of the *Provincial Elections Act*.
Registrar of Voters—Responsible for general supervision of the registration of voters and the preparation of the lists of voters throughout the Province.

Appropriations		Actual Expenditures
	Expenditure by activity	
487,710	Chief Electoral Officer	487,710
5,456,091	Registrar of Voters	5,456,091
<u>5,943,801</u>	Total of vote	<u>5,943,801</u>
633,945	Main Estimates	
5,309,856	Statutory— <i>Public Elections Act</i> (R.S.B.C.1960, Chap. 306, sec. 192 (1))	
<u>5,943,801</u>		
	Expenditure by standard classification	
	Salaries	483,998
	Temporary assistance	1,523,266
		<u>2,007,264</u>
	Travel expense	27,377
	Professional and special services	2,997,552
	Office expense	148,002
	Office furniture and equipment	6,946
	Advertising and publications	439,779
	Materials and supplies	88,574
	Rentals—outside suppliers	183,576
	Acquisition—machinery and equipment	71,906
		<u>5,970,976</u>
	Less Transfers	
	Vote 114—Salary Adjustments	18,044
	Vote 193—Employee Benefits	5,385
	Vote 200—Pre-retirement Leave	<u>3,746</u>
		<u>27,175</u>
		<u>5,943,801</u>

Vote 193**GOVERNMENT EMPLOYEES RELATIONS BUREAU***Description*

Provides staff support to the Treasury Board by developing personnel management policies and practices, including the negotiation and administration of collective agreements on behalf of the Government; the establishment of rates of remuneration, fringe benefit policies, practices, and administration; and establishment and review of systems of job evaluation and classification in the Government service. Provides benefits for the licensed professional employees group, the management exclusion group, confidential exclusions, and Order in Council appointments.

Appropriations

8,842,709

Total of vote

Actual Expenditures

7,871,880

Expenditure by standard classification

Salaries	1,306,916
Temporary assistance	40,712
	<u>1,347,628</u>
Travel expense	95,828
Professional and special services	109,030
Office expense	168,751
Office furniture and equipment	21,351
Materials and supplies	6,977
Rentals—outside suppliers	2,268
Employee benefits for management and professional employees (all ministries)	5,385,069
Grants, contributions, and subsidies	386,000
Other expenditure	369,249
	<u>7,892,151</u>
Less Transfers—Vote 114—Salary Adjustments	20,271
	<u>7,871,880</u>

Vote 194

PUBLIC SERVICE COMMISSION ADMINISTRATION

Description

Executive—Provides the authority and central direction to the divisions of the Public Service Commission.

Administration and Employee Relations Division—This Division has the responsibility of administering all regulations pursuant to the *Public Service Act*.

Recruitment and Selection Division—Provides for the recruitment and selection of most Public Service employees in the Province, based on the merit principle.

Staff Development Division—Provides training seminars, administers recognized educational programs, and administers the disbursement of funds for staff education and development of all Public Service employees.

Accident Prevention Division—Provides instructional programs, co-ordinates service-wide safety programs, driver training, and first aid training.

Appropriations		Actual Expenditures
	Expenditure by activity	
179,259	Executive	115,256
452,999	Administration and Employee Relations Division	448,130
1,514,707	Recruitment and Selection Division	1,524,209
646,121	Staff Development Division	517,745
258,214	Accident Prevention Division	295,378
<u>3,051,300</u>	Total of vote	<u>2,900,718</u>

Expenditure by standard classification

Salaries	1,960,246
Temporary assistance	67,508
	<u>2,027,754</u>
Travel expense	113,833
Professional and special services	340,744
Office expense	163,035
Office furniture and equipment	22,187
Advertising and publications	300,308
Materials and supplies	54,693
Rentals—outside suppliers	12,563
	<u>3,035,117</u>
Less Transfers	
Vote 114—Salary Adjustments	42,447
Vote 193—Employee Benefits	82,581
Vote 200—Pre-retirement Leave	<u>9,371</u>
	<u>134,399</u>
	<u><u>2,900,718</u></u>

Vote 195**SALARIES AND BENEFITS — SUNDRY EMPLOYEES***Description*

Provides for the costs of Public Works personnel not hired by the British Columbia Buildings Corporation. Personnel will be placed in other ministries of Government on a temporary basis with costs to be borne by this vote pending permanent placement. Also provides for the cost of severance pay for those employees terminated.

Appropriations		Actual Expenditures
<u>1,080,000</u>	Total of vote	<u>605,001</u>
Expenditure by standard classification		
Salaries		479,283
Temporary assistance		69,712
		<u>548,995</u>
Travel expense		24,904
Professional and special services		2,114
Office expense		221
Other expenditure		82,374
		<u>658,608</u>
Less Transfers		
Vote 114—Salary Adjustments	30,776	
Vote 193—Employee Benefits	7,100	
Vote 200—Pre-retirement Leave	<u>15,731</u>	
		<u>53,607</u>
		<u>605,001</u>

Vote 196**PUBLIC SERVICE ADJUDICATION BOARD***Description*

The Board's duties are to investigate, hear, and determine grievances submitted to it by an employee, group of employees, or an agent for employees of the Government; may also be jointly requested to act as a board of arbitration between parties to a collective agreement between the Government and its employees.

Appropriations		Actual Expenditures
<u>369,596</u>	Total of vote	<u>160,118</u>
Expenditure by standard classification		
Salaries		92,585
Temporary assistance		416
		<u>93,001</u>
Fees and allowances—boards, commissions, courts		54,785
Travel expense		986
Professional and special services		3,748
Office expense		10,846
Office furniture and equipment		800
Materials and supplies		1,727
Rentals—outside suppliers		295
		<u>166,188</u>
Less Transfers		
Vote 114—Salary Adjustments	2,218	
Vote 193—Employee Benefits	<u>3,852</u>	
		<u>6,070</u>
		<u>160,118</u>

Vote 197
SUPERANNUATION BRANCH ADMINISTRATION
Description

Provides policy direction by the Superannuation Commissioner and all administrative and support services for the operation of nine pension plans under the statutes or regulations listed below. These services include receipt of contributions, calculation and payment of pensions and refunds, short- and long-term investment of available funds, maintenance of accounting and statistical records, and counselling of contributors and employers.

Public Service Superannuation Act.

Members of the Legislative Assembly Superannuation Act.

Municipal Superannuation Act.

Teachers' Pensions Act.

College Pension Act.

British Columbia Railway Company Pensions Fund Rules and Regulations.

British Columbia Hydro and Power Authority Pension Fund Regulations.

British Columbia Power Commission Superannuation Fund Regulation.

Workers' Compensation Board Superannuation Fund Plan.

Appropriations
1,606,162

Total of vote

Actual Expenditures
1,588,911
Expenditure by standard classification

Salaries	1,482,092
Temporary assistance	52,369
	<u>1,534,461</u>
Travel expense	19,030
Professional and special services	14,351
Office expense	82,485
Office furniture and equipment	17,771
Advertising and publications	8,490
	<u>1,676,588</u>
Less Transfers	
Vote 114—Salary Adjustments	69,052
Vote 193—Employee Benefits	<u>18,625</u>
	87,677
	<u>1,588,911</u>

Vote 198 PUBLIC SERVICE SUPERANNUATION AND RETIREMENT BENEFITS*Description*

Provides for the employer costs in respect of the Public Service Employees Superannuation Plan matching, 2-per-cent formula, and other statutory contributions, death benefits *re* pensioners, and Canada Pension Plan contributions.

Appropriations		Actual Expenditures
	Expenditure by activity	
35,850,000	Government contributions, Provincial Government	35,349,781
9,150,000	Government contributions, Canada Pension Plan	8,492,997
100,000	Death benefits <i>re</i> pensioners	86,000
26,800,000	Miscellaneous statutory items	24,521,777
<u>71,900,000</u>		<u>68,450,555</u>
1,445,000	Less recoveries	1,333,653
<u>70,455,000</u>	Total of vote	<u>67,116,902</u>

Expenditure by standard classification

Other expenditure

Government matching contributions	
Provincial Government Pension Plan	35,349,781
Miscellaneous statutory items	24,510,995

(per page B 14)

59,860,776

Government matching contributions	
Canada Pension Plan	8,492,997
Death benefits <i>re</i> pensioners	86,000
Other	10,782

68,450,555

Less Recoveries, other agencies	1,333,653
---------------------------------------	-----------

67,116,902**Vote 199** MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACT*Description*

Provides for the employer cost in respect of members of the Legislative Assembly Superannuation Plan.

Appropriations		Actual Expenditures
<u>510,471</u>	Total of vote	<u>510,471</u>
135,000	Main Estimates	
375,471	Statutory— <i>Members of the Legislative Assembly Superannuation Act</i> (R.S.B.C. 1960, Chap. 240, Sec. 18)	
<u>510,471</u>		

Expenditure by standard classification

Other expenditure	<u>510,471</u>
-------------------------	----------------

Vote 200

EMPLOYEE BENEFITS

Description

Administration—Administers the Extended Health and Dental Plan, the Group Life Insurance Plan, the Medical Services Plan, the Long-term Disability Plan, grants *re* Public Service, and retiring allowances for all Public Service employees.

Employee benefits—Provides for the employer's cost of employee fringe benefits for Public Service employees, and for the recovery of certain employee and employer share of these costs *re* Public Service Extended Health and Dental Plan, *Public Service Group Insurance Act*, Medical Services Plan, Long-term Disability Plan, grants and retiring allowances.

Appropriations		Actual Expenditures
	Expenditure by activity	
203,063	Employee benefits administration	177,881
9,780,000	Public Service Extended Health and Dental Plan	9,399,822
2,750,000	<i>Public Service Group Insurance Act</i>	2,565,321
5,451,000	Medical Services Plan	5,573,614
7,470,000	Long-term Disability Plan	7,439,953
860,000	Grants <i>re</i> Public Service (Sec. 53)	536,656
1,700,000	Retiring allowance (Sec. 49)	1,235,542
4,950,000	Pre-retirement Leave (Sec. 49)	3,191,834
<u>33,164,063</u>	Total of vote	<u>30,120,623</u>

Expenditure by standard classification

Salaries	169,238
Salary transfers—retiring allowances and pre-retirement leave	1,855,131
Temporary assistance	4,540
	<u>2,028,909</u>
Travel expense	1,335
Office expense	4,661
Office furniture and equipment	2,643
Advertising and publications	2,720
Other expenditure	31,784,587
	<u>33,824,855</u>

Less

Transfers	
Vote 114—Salary Adjustments	7,256
Recoveries	
Extended Health and Dental Plan	1,640,806
<i>Group Insurance Act</i>	1,815,891
Medical Services Plan	210,232
Long-term Disability Plan	30,047
	<u>3,704,232</u>
	<u>30,120,623</u>

Vote 201**PARLIAMENT BUILDINGS RESTORATION***Description*

Provides for the costs of employees who maintain and repair the Parliament Buildings.

Appropriations		Actual Expenditures
<u>1,200,000</u>	Total of vote	<u>1,028,599</u>
Expenditure by standard classification		
Salaries		636,916
Temporary assistance		52,138
		<u>689,054</u>
Travel expense		5,553
Professional and special services		701
Office expense		889
Office furniture and equipment		77
Materials and supplies		348,290
Rentals—outside suppliers		3,564
Acquisition—machinery and equipment		11,208
Other expenditure		126
		<u>1,059,462</u>
Less Transfers—Vote 114—Salary Adjustments		30,863
		<u>1,028,599</u>

Vote 202 **QUEEN ELIZABETH II BRITISH COLUMBIA CENTENNIAL SCHOLARSHIP ACT***Description*

Provides for a scholarship to be known as the Queen Elizabeth II British Columbia Scholarship to be awarded to a graduate student of a public university of British Columbia for study in the United Kingdom.

Appropriations		Actual Expenditures
<u>24,000</u>	Total of vote	<u>9,000</u>
Expenditure by standard classification		
Grants, contributions, and subsidies		<u>9,000</u>

Vote 203**BUILDING OCCUPANCY CHARGES***Description*

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
<u>9,416,000</u>	Total of vote	<u>9,442,279</u>
Expenditure by standard classification		
	Rentals—outside suppliers	<u>9,442,279</u>

Vote 204**COMPUTER AND CONSULTING CHARGES***Description*

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.

Appropriations		Actual Expenditures
<u>1,735,000</u>	Total of vote	<u>1,753,360</u>
1,435,000	Main Estimates	
300,000	Special Warrant No. 58	
<u>1,735,000</u>		
Expenditure by standard classification		
	Data systems and processing	<u>1,753,360</u>

Statutory

Public Service Act (1976, Chap. 45, Sec. 74 (2))

Appropriations		Actual Expenditures
<u>2,658</u>	Medical Expenses, London, England, and California	<u>2,658</u>
Expenditure by standard classification		
	Other expenditure	<u>2,658</u>

MINISTRY OF TOURISM AND SMALL BUSINESS DEVELOPMENT

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
Main Estimates Voted	Other Authorizations	Total	Vote No.	Description	\$
\$	\$	\$			
158,139	...	158,139	205	Minister's Office	84,467
70,093	...	70,093	206	General Administration	61,255
10,327,237	...	10,327,237	207	Tourism	9,900,779
1,487,015	...	1,487,015	208	Small Business Development	1,485,128
422,000	...	422,000	209	Building Occupancy Charges	412,636
332,000	...	332,000	210	Computer and Consulting Charges	249,197
12,796,484	...	12,796,484			12,193,462
...	7,545	7,545		Statutory	
				<i>Public Service Act</i> , Medical Expenses London, England and California	7,545
12,796,484	7,545	12,804,029			12,201,007
191,195	...	191,195		Less recruitment savings .....	...
12,605,289	7,545	12,612,834			12,201,007

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 205**MINISTER'S OFFICE***Description*

Provides for the office of the Minister of Tourism and Small Business Development, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>158,139</u>	Total of vote	<u>84,467</u>
Expenditure by standard classification		
Salaries	49,302	
Temporary assistance	7,245	
	<u>56,547</u>	
Travel expense	12,614	
Professional and special services	1,082	
Office expense	15,665	
Office furniture and equipment	138	
Materials and supplies	453	
	<u>86,499</u>	
Less Transfers—Vote 114—Salary Adjustments	2,032	
	<u>84,467</u>	

Vote 206**GENERAL ADMINISTRATION***Description*

Provides central direction for the various functions of the Ministry.

Appropriations		Actual Expenditures
<u>70,093</u>	Total of vote	<u>61,255</u>
Expenditure by standard classification		
Salaries	18,685	
Travel expense	437	
Professional and special services	42,517	
Office expense	962	
Office furniture and equipment	803	
Materials and supplies	54	
	<u>63,458</u>	
Less Transfers		
Vote 114—Salary Adjustments	636	
Vote 193—Employee Benefits	1,567	
	<u>2,203</u>	
	<u>61,255</u>	

Vote 207

TOURISM

Description

Travel Division—Administers all internal and external travel promotion programs, travel research programs, advertising, tourist market development, information services, and industry training programs.

Beautiful British Columbia Magazine—Provides for costs of publication and circulation of *Beautiful British Columbia* magazine and other travel literature.

California and London offices—Provides for the costs of operation of foreign offices to promote tourism in British Columbia.

Film and Photographic Branch—This Branch is primarily responsible for the creative development of *Beautiful British Columbia* magazine, and all the film, photographic, and editorial output of the Ministry.

Appropriations		Actual Expenditures
	Expenditure by activity	
6,591,725	Travel Division	6,233,639
1,594,993	Beautiful British Columbia magazine	1,479,840
196,470	California and London offices	230,270
1,944,049	Film and Photographic Branch	1,957,030
<u>10,327,237</u>	Total of vote	<u>9,900,779</u>

Expenditure by standard classification

Salaries	1,484,885
Temporary assistance	648,724
	<u>2,133,609</u>
Travel expense	248,778
Professional and special services	683,669
Office expense	133,946
Office furniture and equipment	42,278
Advertising and publications	4,696,999
Materials and supplies	1,421,236
Motor vehicles	39,571
Rentals—outside suppliers	63,651
Acquisition—machinery and equipment	3,054
Grants, contributions, and subsidies	472,225
Other expenditure	44,733
	<u>9,983,749</u>
Less Transfers	
Vote 114—Salary Adjustments	68,854
Vote 193—Employee Benefits	5,328
Vote 200—Pre-retirement Leave	8,788
	<u>82,970</u>
	<u><u>9,900,779</u></u>

Vote 208**SMALL BUSINESS DEVELOPMENT***Description*

Provides a wide range of market development and promotional programs designed to assist existing businesses and encourage new industry in British Columbia.

Appropriations		Actual Expenditures
<u>1,487,015</u>	Total of vote	<u>1,485,128</u>
Expenditure by standard classification		
Salaries		194,343
Temporary assistance		264,827
		<u>459,170</u>
Travel expense		50,764
Professional and special services		500,894
Office expense		11,475
Office furniture and equipment		8,127
Advertising and publications		78,296
Rentals—outside suppliers		8
Grants, contributions, and subsidies		379,028
Other expenditure		5,838
		<u>1,493,600</u>
Less Transfers—Vote 114—Salary Adjustments		8,472
		<u>1,485,128</u>

Vote 209**BUILDING OCCUPANCY CHARGES***Description*

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
<u>422,000</u>	Total of vote	<u>412,636</u>
Expenditure by standard classification		
Rentals—outside suppliers		<u>412,636</u>

Vote 210**COMPUTER AND CONSULTING CHARGES***Description*

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.

Appropriations		Actual Expenditures
<u>332,000</u>	Total of vote	<u>249,197</u>

Expenditure by standard classification

Data systems and processing	<u>249,197</u>
-----------------------------------	----------------

Statutory*Public Service Act (1976, Chap. 45, Sec. 74 (2))*

Appropriations		Actual Expenditures
<u>7,545</u>	Medical Expenses, London, England, and California	<u>7,545</u>

Expenditure by standard classification

Other expenditure	<u>7,545</u>
-------------------------	--------------

MINISTRY OF TRANSPORTATION, COMMUNICATIONS AND HIGHWAYS

Summary of Budgetary Expenditure by Appropriation

Total Appropriations				Actual Expenditures	
Main Estimates Voted \$	Other Authorizations \$	Total \$	Vote No.	Description	\$
168,872	...	168,872	211	Minister's Office	159,991
6,630,237	...	6,630,237	212	General Administration	6,393,522
156,326,179	5,086,000	161,412,179	213	Highway Maintenance	155,233,342
160,258,637	95,000,000	255,258,637	214	Highway Construction—Capital	251,833,279
10	511,756	511,766	215	Hydro Development—Highways	511,766
50,000	...	50,000	216	Government-owned Residences Maintenance	90
704,715	...	704,715	217	Engineering Branch	684,743
3,186,928	...	3,186,928	218	Weight Scale Branch	3,020,118
14,209,889	4,000,000	18,209,889	219	Motor Vehicle Branch	17,528,505
1,025,582	...	1,025,582	220	Motor Carrier Branch	1,001,805
311,660	...	311,660	221	Motor Carrier Commission	222,845
1,306,990	...	1,306,990	222	Transportation Policy Analysis Branch	539,071
2,073,585	3,400,000	5,473,585	223	Air Services Branch	5,276,270
2,112,188	...	2,112,188	224	Local Airport Assistance Program	1,983,954
51,386,950	2,883,075	54,270,025	225	British Columbia Ferries—Subsidy	54,268,704
15,672,054	...	15,672,054	226	Telecommunications Services Branch	14,106,261
			227	Communications System Development and Regulation Branch	360,730
894,798	...	894,798	228	Building Occupancy Charges	15,920,740
16,750,000	...	16,750,000	229	Computer and Consulting Charges	2,355,332
2,646,100	...	2,646,100			
435,715,374	110,880,831	546,596,205			531,401,068
13,058,507	...	13,058,507		Less recruitment savings .....	...
422,656,867	110,880,831	533,537,698			531,401,068

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 211

MINISTER'S OFFICE

Description

Provides for the office of the Minister of Transportation, Communications and Highways, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
<u>168,872</u>	Total of vote	<u>159,991</u>
Expenditure by standard classification		
Salaries		131,599
Temporary assistance		860
		<u>132,459</u>
Travel expense		17,087
Office expense		14,407
		<u>163,953</u>
Less Transfers		
Vote 114—Salary Adjustments	2,096	
Vote 193—Employee Benefits	<u>1,866</u>	
		<u>3,962</u>
		<u>159,991</u>

Vote 212

GENERAL ADMINISTRATION

Description

Provides for the over-all policy direction of the Ministry, including the offices of the Deputy Minister and Assistant Deputy Ministers, as well as administrative and support services to the operational, planning, construction, and research programs.

Appropriations		Actual Expenditures
	Expenditure by activity	
5,653,199	Highways	5,517,926
977,038	Transportation, Communications	875,596
<u>6,630,237</u>	Total of vote	<u>6,393,522</u>
	Expenditure by standard classification	
	Salaries	4,553,099
	Temporary assistance	383,897
		<u>4,936,996</u>
	Travel expense	261,885
	Professional and special services	268,574
	Office expense	1,106,177
	Office furniture and equipment	66,596
	Advertising and publications	61,308
	Materials and supplies	68,862
	Rentals—outside suppliers	2,631
	Acquisition—machinery and equipment	5,055
		<u>6,778,084</u>
	Less Transfers	
	Vote 114—Salary Adjustments	247,041
	Vote 193—Employee Benefits	106,231
	Vote 200—Pre-retirement Leave	31,290
		<u>384,562</u>
		<u>6,393,522</u>

Vote 213

HIGHWAY MAINTENANCE

Description

Provides for the maintenance, repair, and operation of Provincial highways, roads, bridges, ferries, landings, tunnels, equipment operation and replacement, including winter maintenance of snow and ice removal, and the payment of grants, contributions, and subsidies.

Appropriations		Actual Expenditures
	Expenditure by activity	
136,733,583	Road and bridge maintenance and repair	134,084,288
24,678,596	Ferries	21,149,054
<u>161,412,179</u>	Total of vote	<u>155,233,342</u>
156,326,179	Main Estimates	
5,086,000	Special Warrant No. 53—Supplement—Ferries	
<u>161,412,179</u>		

Expenditure by standard classification	
Salaries	74,903,406
Temporary assistance	24,176,022
	99,079,428
Travel expense	3,445,590
Professional and special services	540,844
Office expense	243,852
Office furniture and equipment	159,249
Advertising and publications	250,644
Materials and supplies	42,979,358
Motor vehicles	2,022,729
Rentals—outside suppliers	10,716,246
Rentals—intra-ministry	34,766,546
Acquisition—land and buildings	3,171,959
Acquisition—machinery and equipment	8,686,051
Grants, contributions, and subsidies	546,394
Other expenditure	168,114
	<u>206,777,004</u>
Less	
Transfers	
Vote 114—Salary Adjustments	3,637,984
Vote 193—Employee Benefits	358,895
Vote 200—Pre-retirement Leave	229,140
Recoveries	
Intra-ministry rental credits	43,313,949
British Columbia Ferries	<u>4,003,694</u>
	51,543,662
	<u>155,233,342</u>

SUMMARY OF EXPENDITURE BY DISTRICT

Vote 213 — Highway Maintenance

Electoral District	Roads	Snow Removal	Bridges	Ferries	Machinery	Total
	\$	\$	\$	\$	\$	\$
Alberni	926,873	206,046	93,004	54,000	—	1,279,923
Atlin	2,303,804	1,268,718	220,334	—	—	3,792,856
Boundary-Similkameen	3,109,840	1,359,603	174,678	—	—	4,644,121
Burnaby-Edmonds	1,756,830	19,054	460,601	—	—	2,236,485
Burnaby North	145,229	10,554	1,392	—	—	157,175
Burnaby-Willingdon	126,845	9,149	17,385	—	—	153,379
Cariboo	7,600,328	3,454,520	441,266	179,204	—	11,675,318
Central Fraser Valley	402,406	100,000	—	—	—	502,406
Chilliwack	1,008,931	237,235	80,000	—	—	1,326,166
Columbia River	1,826,566	1,071,190	134,533	—	—	3,032,289
Comox	2,418,455	478,212	202,567	3,348,446	—	6,447,680
Coquitlam-Moody	247,521	34,759	32,945	—	—	315,225
Cowichan-Malahat	1,114,202	201,040	69,533	669,356	—	2,054,131
Delta	558,289	38,721	39,071	—	—	636,081
Dewdney	1,078,078	232,661	68,514	599,168	—	1,978,421
Esquimalt-Port Renfrew	1,234,438	154,485	97,344	—	—	1,486,267
Kamloops	5,194,693	1,709,277	523,586	97,437	—	7,524,993
Kootenay	2,056,680	1,226,093	115,648	—	—	3,398,421
Langley	450,667	47,906	21,345	599,168	—	1,119,086
Mackenzie	1,262,326	187,695	17,022	3,027,149	—	4,494,192
Maillardville-Coquitlam	114,025	10,086	12,683	—	—	136,794
Nanaimo	3,018,364	262,104	213,871	1,491,727	—	4,986,066
Nelson-Creston	4,936,824	2,367,338	434,144	1,617,858	—	9,356,164
New Westminster	31,374	2,918	10,611	—	—	44,903
North Island	1,614,218	674,227	110,042	3,393,033	—	5,791,520
North Peace River	2,911,905	1,139,174	215,441	403,304	—	4,669,824
North Vancouver-Capilano	148,425	32,357	55,241	—	—	236,023
North Vancouver-Seymour	295,757	64,165	40,025	—	—	399,947
Oak Bay-Gordon Head	1,995	—	—	—	—	1,995
Okanagan North	1,808,268	1,091,115	102,402	851,365	—	3,853,150
Okanagan South	1,238,485	723,668	118,134	—	—	2,080,287
Omineca	3,714,749	1,830,234	290,764	1,158,303	—	6,994,050
Prince George North	1,329,850	1,016,598	100,578	—	—	2,447,026
Prince George South	4,596,903	2,009,519	372,289	27,384	—	7,006,095
Prince Rupert	1,162,865	237,469	72,173	481,952	—	1,954,459
Richmond	577,136	24,890	48,196	—	—	650,222
Rossland-Trail	1,215,893	940,943	26,091	174,228	—	2,357,155
Saanich and the Islands	1,953,041	231,728	148,720	—	—	2,333,489
Shuswap-Revelstoke	4,470,971	1,893,973	429,306	1,139,866	—	7,934,116
Skeena	3,521,948	1,257,362	274,827	78,293	—	5,132,430
South Peace River	2,862,579	1,429,016	185,387	262,213	—	4,739,195
Surrey	947,875	95,813	49,743	294,905	—	1,388,336
Vancouver Centre	46,851	10,420	—	—	—	57,271
Vancouver East	648,065	13,578	13,107	—	—	674,750
Vancouver-Little Mountain	—	—	—	—	—	Nil
Vancouver-Point Grey	194,371	11,454	—	—	—	205,825
Vancouver South	27,109	720	26,511	—	—	54,340
Victoria	—	—	—	—	—	Nil
West Vancouver-Howe Sound	2,068,191	429,410	69,795	613,895	—	3,181,291
Yale-Lillooet	6,126,382	2,405,234	325,784	485,296	—	9,342,696
Roads generally	9,971,659	—	—	—	—	9,971,659
Bridges generally	—	—	261,688	—	—	261,688
Ferries generally	—	—	—	101,504	—	101,504
Machinery generally (H.Q.)	—	—	—	—	41,948,405	41,948,405
Recoveries, intra-ministry	—	—	—	—	(43,313,948)	(43,313,948)
	<u>96,379,079</u>	<u>32,252,431</u>	<u>6,818,321</u>	<u>21,149,054</u>	<u>(1,365,543)</u>	<u>155,233,342</u>

Vote 214**HIGHWAY CONSTRUCTION — CAPITAL***Description*

Provides for the planning, engineering, design, survey, construction, reconstruction, right-of-way acquisition, property purchase, and paving of Provincial highways, roads, bridges, ferries, landings and tunnels; purchase of additional machinery and equipment; and payment of authorized grants and contributions to municipalities in connection with their highway systems:

Appropriations		Actual Expenditures
	Expenditure by activity	
165,339,397	Roads	163,267,947
28,919,240	Bridges, ferries	28,187,291
61,000,000	Hardsurfacing	60,378,041
<u>255,258,637</u>	Total of vote	<u>251,833,279</u>
160,258,637	Main Estimates	
95,000,000	Special Warrants, Nos. 21, 23, 26 and 39—Supplement—all activities	
<u>255,258,637</u>		
	Expenditure by standard classification	
	Salaries	25,037,230
	Temporary assistance	10,586,870
		<u>35,624,100</u>
	Travel expense	3,338,987
	Professional and special services	5,330,432
	Office expense	208,579
	Office furniture and equipment	112,683
	Advertising and publications	72,054
	Materials and supplies	20,949,326
	Motor vehicles	401,927
	Rentals—outside suppliers	28,257,067
	Rentals—intra-ministry	7,309,795
	Acquisition—land and buildings	145,235,769
	Acquisition—machinery and equipment	4,297,541
	Grants, contributions, and subsidies	1,763,010
		<u>252,901,270</u>
	Less Transfers	
	Vote 114—Salary Adjustments	943,287
	Vote 193—Employee Benefits	121,604
	Vote 200—Pre-retirement Leave	3,100
		<u>1,067,991</u>
		<u>251,833,279</u>

SUMMARY OF EXPENDITURE BY DISTRICT

Vote 214—Highway Construction—Capital

Electoral District	Roads	Bridges, Ferries and Ferry Landings	Hardsurfacing	Total
	\$	\$	\$	\$
Alberni	779,781	85,208	1,050,638	1,915,627
Atlin	3,648,643	120,837	7,727	3,777,207
Boundary-Similkameen	4,740,685	1,142,949	850,136	6,733,770
Burnaby-Edmonds	603,136	27,928	—	631,064
Burnaby North	79,725	—	—	79,725
Burnaby-Willingdon	1,703,866	—	—	1,703,866
Cariboo	12,585,213	344,856	9,574,508	22,504,577
Central Fraser Valley	1,127,414	625,565	—	1,752,979
Chilliwack	931,991	—	871,958	1,803,949
Columbia River	1,319,976	627,832	3,166,516	5,114,324
Comox	2,367,051	486,993	890,251	3,744,295
Coquitlam-Moody	5,890,536	707,516	9,525	6,607,577
Cowichan-Malahat	1,987,905	1,440,952	340,818	3,769,675
Delta	255,886	71,555	1,311,620	1,639,061
Dewdney	4,009,806	287,014	—	4,296,820
Esquimalt-Port Renfrew	632,854	121,038	—	753,892
Kamloops	5,723,987	858,320	1,698,998	8,281,305
Kootenay	1,037,110	1,509,348	349,949	2,896,407
Langley	1,330,876	—	474,189	1,805,065
Mackenzie	1,471,303	589,723	3,736,598	5,797,624
Maillardville-Coquitlam	2,447,596	136,900	—	2,584,496
Nanaimo	2,767,635	239,545	—	3,007,180
Nelson-Creston	6,063,161	2,864,499	1,423,402	10,351,062
New Westminster	3,543	184,812	—	188,355
North Island	12,402,201	1,704,164	2,174,944	16,281,309
North Peace River	6,402,308	344,529	1,390,974	8,137,811
North Vancouver-Capilano	25,243	596,752	—	621,995
North Vancouver-Seymour	250,582	—	133,843	384,425
Oak Bay-Gordon Head	—	—	—	Nil
Okanagan North	5,538,519	408,084	593,146	6,539,749
Okanagan South	5,149,631	54,078	2,032,091	7,235,800
Omineca	2,645,020	1,212,707	1,588,502	5,446,229
Prince George North	7,881,199	211,632	49,253	8,142,084
Prince George South	1,712,634	168,717	1,501,982	3,383,333
Prince Rupert	705,035	110	2,139,757	2,844,902
Richmond	251,696	519,771	—	771,467
Rossland-Trail	2,765,572	107,257	—	2,872,829
Saanich and the Islands	3,551,560	452,460	532,316	4,536,336
Shuswap-Revelstoke	2,377,121	543,965	4,006,581	6,927,667
Skeena	9,649,576	757,766	3,365,934	13,773,276
South Peace River	3,805,305	513,097	5,990,682	10,309,084
Surrey	7,290,046	—	88,761	7,378,807
Vancouver Centre	4,933	113,979	—	118,912
Vancouver East	127,872	—	—	127,872
Vancouver-Little Mountain	—	—	—	Nil
Vancouver-Point Grey	22,285	—	—	22,285
Vancouver South	32	—	—	32
Victoria	15,670	—	—	15,670
West Vancouver-Howe Sound	2,236,543	491,624	1,288,541	4,016,708
Yale-Lillooet	8,828,177	3,649,798	4,474,055	16,952,030
Plans, designs and general	16,119,508	3,863,411	3,269,846	23,252,765
	<u>163,267,947</u>	<u>28,187,291</u>	<u>60,378,041</u>	<u>251,833,279</u>

Vote 215

HYDRO DEVELOPMENT — HIGHWAYS

Description

Provides for the right-of-way acquisition, planning, engineering design, survey, construction, or reconstruction, paving, bridge construction or reconstruction, ferry construction, and any other related costs in connection with the construction of Provincial Highway 23, Revelstoke to Mica Creek, and the Waneta–Nelway Highway that results from the construction of the Revelstoke Dam and the Seven Mile Dam by British Columbia Hydro and Power Authority.

Appropriations		Actual Expenditures
	Expenditure by activity	
36,000,000	Program expenditures	32,366,551
35,488,234	Less recoveries	31,854,785
<u>511,766</u>	Total of vote	<u>511,766</u>
10	Main Estimates	
<u>511,756</u>	Statutory— <i>Revenue Act</i> (R.S.B.C. 1960, Chap. 341, Sec. 55 (3))	
<u>511,766</u>		

Expenditure by standard classification	
Salaries	1,106,533
Temporary assistance	648,159
	<u>1,754,692</u>
Travel expense	235,590
Professional and special services	822,564
Office expense	9,400
Advertising and publications	136
Materials and supplies	378,871
Rentals—outside suppliers	446,046
Rentals—intra-ministry	198,658
Acquisition—land and buildings	28,520,594
	<u>32,366,551</u>
Less Recoveries—British Columbia Hydro and Power Authority	<u>31,854,785</u>
	<u>511,766</u>

Vote 216

GOVERNMENT-OWNED RESIDENCES MAINTENANCE

Description

Provides for the maintenance and repair of Government-owned residences established and retained primarily for the use of Government personnel in the more remote areas and smaller communities of the Province as well as right-of-way houses.

Appropriations		Actual Expenditures
50,000	Total of vote	90
	Expenditure by standard classification	
	Materials and supplies	90

Vote 217

ENGINEERING BRANCH

Description

This Branch is responsible for processing of applications, monitoring of construction and final inspections, as well as annual inspections and certification of industrial projects subject to the *Railway Act*, *Pipe-lines Act*, and the *Industrial Transportation Act*. The Branch examines and certifies operating personnel for railway, aerial tramways, and heavy automotive equipment on private and industrial roads and provides a close liaison with the Ministry of Energy, Mines and Petroleum Resources and the Motor Vehicle Branch, as well as Workers' Compensation Board, in matters of standardization of operational safety requirements.

Appropriations		Actual Expenditures
	Expenditure by activity	
232,360	Administration	212,806
472,355	Inspectional services	471,937
704,715	Total of vote	684,743
	Expenditure by standard classification	
	Salaries	592,789
	Temporary assistance	14,551
		607,340
	Travel expense	67,602
	Professional and special services	615
	Office expense	19,613
	Office furniture and equipment	2,271
	Materials and supplies	6,214
	Motor vehicles	19,862
	Rentals—outside suppliers	449
	Acquisition—machinery and equipment	369
		724,335
	Less Transfers	
	Vote 114—Salary Adjustments	30,674
	Vote 193—Employee Benefits	8,918
		39,592
		684,743

Vote 218

WEIGH SCALE BRANCH

Description

This Branch is responsible for the administration of the regulations pursuant to the *Commercial Transport Act*, and in part to assist in the enforcement of the *Motor Vehicle Act*, *Motor Carrier Act*, *Motive-fuel Use Tax Act*, which includes the operation of a network of weigh scale stations throughout the Province to check commercial vehicles for compliance with the statutes and regulations.

Appropriations		Actual Expenditures
	Expenditure by activity	
83,830	Administration	83,148
3,103,098	Operations	2,936,970
<u>3,186,928</u>	Total of vote	<u>3,020,118</u>

Expenditure by standard classification

Salaries	2,759,007
Temporary assistance	7,259
	<u>2,766,266</u>
Travel expense	122,618
Professional and special services	2,675
Office expense	10,834
Office furniture and equipment	15,667
Materials and supplies	206,759
Motor vehicles	28,980
Acquisition—machinery and equipment	33,544
	<u>3,187,343</u>
Less Transfers	
Vote 114—Salary Adjustments ..	138,521
Vote 193—Employee Benefits	16,496
Vote 200—Pre-retirement Leave	<u>12,208</u>
	<u>167,225</u>
	<u>3,020,118</u>

Vote 219

MOTOR VEHICLE BRANCH

Description

This Branch is responsible for the licensing, recording, and safety inspection and standards of motor vehicles; determining the fitness of drivers to operate motor vehicles; the licensing, recording, and improvement of drivers; and for highway safety programs.

Appropriations		Actual Expenditures
	Expenditure by activity	
868,662	Administration	832,845
9,174,014	Motor Vehicle Division	9,031,637
3,652,597	Motor vehicle inspection	3,195,773
4,514,616	Drivers' Licence Division	4,468,250
<u>18,209,889</u>	Total of vote	<u>17,528,505</u>
14,209,889	Main Estimates	
4,000,000	Special Warrant No. 67—Supplement—Motor Vehicle Division	
<u>18,209,889</u>		
	Expenditure by standard classification	
	Salaries	9,845,071
	Temporary assistance	582,993
		<u>10,428,064</u>
	Travel expense	255,355
	Professional and special services	4,325,832
	Office expense	795,730
	Office furniture and equipment	106,913
	Advertising and publications	260,335
	Materials and supplies	1,478,790
	Motor vehicles	28,126
	Rentals—outside suppliers	13,790
	Acquisition—machinery and equipment	72,181
	Grants, contributions, and subsidies	362,971
	Other expenditure	6,032
		<u>18,134,119</u>
	Less Transfers	
	Vote 114—Salary Adjustments	555,460
	Vote 193—Employee Benefits	11,100
	Vote 200—Pre-retirement Leave	39,054
		<u>605,614</u>
		<u>17,528,505</u>

Vote 220

MOTOR CARRIER BRANCH

Description

This Branch is responsible for the conducting of investigations into the licensing of the commercial motor carrier industry in the for-hire transportation of freight and passengers; examination of schedules of rates charged by carriers as well as time schedules; the making of recommendations to the Motor Carrier Commission and the implementation of the decisions made by the Commission with respect to such applications; and the safety inspections of public passenger vehicles.

Appropriations		Actual Expenditures
	Expenditure by activity	
213,520	Administration	208,168
812,062	Investigation and inspection services	793,637
<u>1,025,582</u>	Total of vote	<u>1,001,805</u>
	Expenditure by standard classification	
	Salaries	818,112
	Temporary assistance	80,143
		<u>898,255</u>
	Travel expense	55,712
	Professional and special services	189
	Office expense	70,756
	Office furniture and equipment	12,973
	Materials and supplies	1,613
	Motor vehicles	18,762
	Rentals—outside suppliers	420
		<u>1,058,680</u>
	Less Transfers	
	Vote 114—Salary Adjustments	44,039
	Vote 193—Employee Benefits	5,739
	Vote 200—Pre-retirement Leave	<u>7,097</u>
		<u>56,875</u>
		<u>1,001,805</u>

Vote 221**MOTOR CARRIER COMMISSION***Description*

This Branch is responsible for the economic regulation of the motor carrier industry intra-provincially pursuant to the *Motor Carrier Act* of British Columbia; and extra-provincially under delegated Federal authority pursuant to the *Motor Vehicle Transport Act* (Canada).

Responsible for the administration of the *Telecommunications Utilities Act*.

Appropriations		Actual Expenditures
311,660	Total of vote	222,845
<hr/>		
Expenditure by standard classification		
Salaries	191,581	
Temporary assistance	1,630	
	193,211	
Travel expense	16,033	
Professional and special services	26,897	
Office expense	3,561	
Office furniture and equipment	2,665	
Materials and supplies	1,026	
	243,393	
Less Transfers		
Vote 114—Salary Adjustments	3,330	
Vote 193—Employee Benefits	17,218	
	20,548	
	222,845	
		<hr/>

Vote 222**TRANSPORTATION POLICY ANALYSIS BRANCH***Description*

Provides for the development, co-ordination, evaluation, and implementation of transportation policies and programs.

Appropriations		Actual Expenditures
	Expenditure by activity	
731,790	Administration	388,038
500,000	Northeast Coal Development Project	75,833
75,200	Grants and subsidies	75,200
1,306,990	Total of vote	539,071
<hr/>		
Expenditure by standard classification		
Salaries	142,772	
Temporary assistance	18,528	
	161,300	
Travel expense	26,546	
Professional and special services	276,566	
Office expense	4,724	
Office furniture and equipment	375	
Materials and supplies	3,244	
Grants, contributions, and subsidies	75,200	
	547,955	
Less Transfers		
Vote 114—Salary Adjustments	5,326	
Vote 193—Employee Benefits	3,558	
	8,884	
	539,071	
		<hr/>

Vote 223

AIR SERVICES BRANCH

Description

Provides for administration and related operational costs of emergency air services, air transportation, air training services, and aerial photographic services.

Appropriations		Actual Expenditures
	Expenditure by activity	
5,773,585	Program expenditures	5,670,576
300,000	Less recoveries	394,306
<u>5,473,585</u>	Total of vote	<u>5,276,270</u>
2,073,585	Main Estimates	
3,400,000	Special Warrants Nos. 30 and 44	
<u>5,473,585</u>		
	Expenditure by standard classification	
	Salaries	1,192,655
	Temporary assistance	55,261
		<u>1,247,916</u>
	Travel expense	50,919
	Professional and special services	12,633
	Office expense	14,388
	Office furniture and equipment	41
	Materials and supplies	1,637,580
	Motor vehicles	7,071
	Rentals—outside suppliers	8,845
	Acquisition—machinery and equipment	2,812,004
		<u>5,791,397</u>
	Less	
	Transfers	
	Vote 114—Salary Adjustments	117,401
	Vote 193—Employee Benefits	3,420
	Recoveries	
	Other ministries	330,813
	Miscellaneous	63,493
		<u>515,127</u>
		<u>5,276,270</u>

Vote 224**LOCAL AIRPORT ASSISTANCE PROGRAM***Description*

Provides for grants and administrative costs relating to the construction or improvement of airstrips or navigational aids at local airports.

Appropriations		Actual Expenditures
<u>2,112,188</u>	Total of vote	<u>1,983,954</u>
Expenditure by standard classification		
Salaries		49,768
Temporary assistance		37,514
		<u>87,282</u>
Travel expense		17,936
Professional and special services		17,925
Office furniture and equipment		668
Materials and supplies		69,533
Rentals—outside suppliers		185,031
Acquisition—land and buildings		298,054
Grants, contributions, and subsidies		1,311,000
		<u>1,987,429</u>
Less Transfers, Vote 114—Salary Adjustments		3,475
		<u>1,983,954</u>

Vote 225**BRITISH COLUMBIA FERRIES—SUBSIDY***Description*

Provides for the annual highway equivalent subsidy to the British Columbia Ferry Corporation, and lease payments and related administrative costs for ferries subleased to and operated by the Corporation.

Appropriations		Actual Expenditures
<u>54,270,025</u>	Total of vote	<u>54,268,704</u>
51,386,950	Main Estimates	
<u>2,883,075</u>	Special Warrant No. 16	
<u>54,270,025</u>		
Expenditure by standard classification		
Professional and special services		1,578
Rentals—outside suppliers		4,819,800
Grants, contributions, and subsidies		49,447,326
		<u>54,268,704</u>

Vote 226

TELECOMMUNICATIONS SERVICES BRANCH

Description

This Branch is responsible for co-ordination, design, provision, maintenance, and operation of telecommunications systems required by Government ministries and certain Crown corporations and agencies. The Branch will provide rent, or engage specialized services relating to telephones, radio, data, audio and visual communications.

Appropriations		Actual Expenditures
	Expenditure by activity	
119,513	Administration	122,112
14,221,628	Telephone services	12,944,410
681,495	Radio services	543,975
251,115	Data communication services	189,422
398,303	Auxiliary communication services	306,342
<u>15,672,054</u>	Total of vote	<u>14,106,261</u>
	Expenditure by standard classification	
	Salaries	860,602
	Temporary assistance	<u>327,940</u>
		1,188,542
	Travel expense	17,549
	Professional and special services	144,962
	Office expense	6,555
	Office furniture and equipment	14,167
	Advertising and publications	40,715
	Materials and supplies	88,258
	Rentals—outside suppliers	14,043,009
	Acquisition—land and buildings	2,500
	Acquisition—machinery and equipment	<u>620,008</u>
		16,166,265
	Less	
	Transfers	
	Vote 114—Salary Adjustments	64,140
	Vote 193—Employee Benefits	5,610
	Recoveries	
	Ministries	578,512
	Crown corporations and agencies	<u>1,411,742</u>
		2,060,004
		<u><u>14,106,261</u></u>

Vote 227 COMMUNICATION SYSTEM DEVELOPMENT AND REGULATION BRANCH*Description*

This Branch is responsible for developing policy recommendations and administering ministerial programs to facilitate the effective development and utilization of communications systems for the British Columbia public; it is also concerned with the rates charged and the standard of service offered by telephone and cable television companies which serve British Columbia. The Branch maintains liaison between the Government and the communications industry, develops interventions before Federal regulatory bodies, provides for administration of the *Telecommunications Utilities Act*, and promotes extension of communications coverage to the people of British Columbia by various means, including the administering of grants for this purpose.

Appropriations		Actual Expenditures
	Expenditure by activity	
81,156	Administration	73,146
514,053	Systems development	112,309
299,589	Regulation	175,275
<u>894,798</u>	Total of vote	<u>360,730</u>

Expenditure by standard classification

Salaries	271,864
Temporary assistance	16,843
	<u>288,707</u>
Travel expense	22,174
Professional and special services	48,963
Office expense	1,990
Office furniture and equipment	768
Advertising and publications	391
Materials and supplies	2,396
Rentals—outside suppliers	401
Grants, contributions, and subsidies	20,405
	<u>386,195</u>
Less Transfers	
Vote 114—Salary Adjustments	16,301
Vote 193—Employee Benefits	<u>9,164</u>
	<u>25,465</u>
	<u>360,730</u>

Vote 228 BUILDING OCCUPANCY CHARGES*Description*

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
<u>16,750,000</u>	Total of vote	<u>15,920,740</u>

Expenditure by standard classification

Rentals—outside suppliers	<u>15,920,740</u>
---------------------------------	-------------------

Vote 229**COMPUTER AND CONSULTING CHARGES***Description*

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.

Appropriations

2,646,100

Actual Expenditures

Total of vote 2,355,332

Expenditure by standard classification

Data systems and processing 2,355,332

MINISTRY OF INTERGOVERNMENT RELATIONS

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
Main Estimates Voted	Other Authorizations	Total	Vote No.	Description	\$
\$	\$	\$			
				Statutory	
				Legislative Assembly Allowances and Superannuation	
...	8,454	8,454		Act—Minister's Salary	8,454
				Special Warrant	
...	2,500,000	2,500,000		No. 17 Establishment and Administration	129,265
...	2,508,454	2,508,454			137,719

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Statutory

Legislative Assembly Allowances and Superannuation Act (R.S.B.C. 1960, Chap. 240, Sec. 1.9)

Appropriations		Actual Expenditures
<u>8,454</u>	Minister's salary	<u>8,454</u>
	Expenditure by standard classification	
	Salaries	<u>8,454</u>

Special Warrant 17

Appropriations		Actual Expenditures
<u>2,500,000</u>	Establishment and administration of ministry	<u>129,265</u>
	Expenditure by standard classification	
	Salaries	44,391
	Temporary assistance	7,197
		<u>51,588</u>
	Travel expense	4,281
	Professional and special services	15,587
	Office expense	24,151
	Office furniture and equipment	11,476
	Materials and supplies	432
	Motor vehicles	6,788
	Rentals—outside suppliers	14,735
	Other expenditure	227
		<u>129,265</u>

MINISTRY OF UNIVERSITIES, SCIENCE AND COMMUNICATIONS

Summary of Budgetary Expenditure by Appropriation

Total Appropriations				Actual Expenditures
Main Estimates Voted \$	Other Authorizations \$	Total \$	Vote No.	
			Description	\$
			Statutory	
...	8,454	8,454	<i>Legislative Assembly Allowances and Superannuation- Act—Minister's Salary</i>	8,454
			Special Warrant	
...	107,500	107,500	No. 41—Minister's Office and Administration	57,270
...	115,954	115,954		65,724

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or accounts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES)
AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Statutory

Legislative Assembly Allowances and Superannuation Act (R.S.B.C. 1960, Chap. 240, Sec. 1.9)

Appropriations		Actual Expenditures
<u>8,454</u>	Minister's salary	<u>8,454</u>
	Expenditure by standard classification	
	Salaries	<u>8,454</u>

Special Warrant 41

Appropriations		Actual Expenditures
<u>107,500</u>	Minister's office and administration	<u>57,270</u>
	Expenditure by standard classification	
	Salaries	29,247
	Travel expense	13,014
	Office expense	12,304
	Office furniture and equipment	21,881
	Rentals—outside suppliers	<u>6,121</u>
		82,567
	Less Transfers—Vote 114—Salary Adjustments	<u>25,297</u>
		<u>57,270</u>

NONBUDGETARY EXPENDITURE**Summary of Nonbudgetary Expenditure by Appropriation**

Description	Actual Expenditures \$
Special Purpose Funds	
Crown Land Fund (B.C. First Mortgage Fund)	200,000,000
Crown Corporations	
British Columbia Assessment Authority	2,126,000
British Columbia Systems Corporation	5,000,000
British Columbia Railway Company	9,200,000
Other	
Canada-British Columbia Natural Gas Revenue Sharing Agreement	15,000,000
Provincial Capital Commission	2,000,000
The Discovery Foundation	10,374,011
	<u>243,700,011</u>

DETAILS OF NONBUDGETARY EXPENDITURE

	Actual Expenditures
Advance to Crown Land Fund (British Columbia First Mortgage Program)	
<i>Ministry of Lands, Parks and Housing Act</i> (Chap. 20, Sec. 7 (2))	<u>200,000,000</u>
Expenditure by standard classification	
Transfer to Special Purpose Fund	<u>200,000,000</u>
Advance to British Columbia Assessment Authority	
<i>Assessment Authority of British Columbia Act</i> (1974, Chap. 7, Sec. 17 (4))	<u>2,126,000</u>
Expenditure by standard classification	
Other expenditure	<u>2,126,000</u>
Advance to British Columbia Systems Corporation	
<i>Systems Act</i> (1977, Chap. 45, Sec. 8 (1))	<u>5,000,000</u>
Expenditure by standard classification	
Other expenditure	<u>5,000,000</u>
Grant to British Columbia Railway Company	
Re Fort Nelson extension	
Special Warrant No. 28	7,400,000
Special Warrant No. 48	<u>1,800,000</u>
	<u>9,200,000</u>
Expenditure by standard classification	
Grants, contributions, and subsidies	<u>9,200,000</u>
Canada-British Columbia Natural Gas Revenue Sharing Agreement	
Re Fort Nelson Indian Band	
Special Warrant No. 24	<u>15,000,000</u>
Expenditure by standard classification	
Grants, contributions, and subsidies	<u>15,000,000</u>

DETAILS OF NONBUDGETARY EXPENDITURE—Continued

	Actual Expenditures
Provincial Capital Commission	
<i>Provincial Capital Commission Act</i> (1956, Chap. 55, Sec. 11)	
<i>Re</i> Victoria Trade and Convention Centre	<u>2,000,000</u>
Expenditure by standard classification	
Other expenditure	<u>2,000,000</u>
Grant to the Discovery Foundation	
<i>Re</i> Multi-tenant Facility	
Special Warrant No. 42	<u>10,374,011</u>
Expenditure by standard classification	
Grants, contributions, and subsidies	<u>10,374,011</u>

REVENUE SURPLUS APPROPRIATIONS

Summary of Expenditure

Appropriation	Description	Actual Expenditure
\$	<i>Revenue Surplus of 1977/78 Appropriation Act, 1979</i>	\$
	EDUCATION:	
49,500,000	Increase in Provincial Home-owner Grant (Sec. 1 (b))	49,021,372
	FORESTS:	
10,000,000	Intensified Forest Management Program (Sec. 1 (e))	9,910,078
	LABOUR:	
5,000,000	Accelerated Job Experience Program (Sec. 1 (f))	5,000,000
	MUNICIPAL AFFAIRS:	
5,500,000	Increase in Provincial Home-owner Grant (Sec. 1 (b))	5,446,819
	PROVINCIAL SECRETARY:	
5,000,000	Accelerated Recreational Facilities Program (Sec. 1 (g))	5,000,000
	TRANSPORTATION, COMMUNICATIONS AND HIGHWAYS:	
25,388,978	Accelerated Highway Construction Program (Sec. 1 (c))	24,712,924
	BRITISH COLUMBIA RAILWAY COMPANY:	
14,000,000	Fort Nelson Extension Upgrading Program (Sec. 1 (d))	14,000,000
26,100,000	REDUCTION OF PROVINCIAL DEBT (Sec. 1 (a))	26,100,000
<u>140,488,978</u>		<u>139,191,193</u>

Appropriations to Special Purpose Funds

	VANCOUVER AND VICTORIA TRADE AND CONVENTION CENTRES FUND ACT:	
10,000,000	Vancouver Fund	10,000,000
2,500,000	Victoria Fund	2,500,000
25,000,000	LOWER MAINLAND STADIUM FUND ACT	25,000,000
<u>37,500,000</u>		<u>37,500,000</u>

Special Purpose Appropriation Act, 1979

	EDUCATION:	
5,000,000	Industrial Research Program (Sec. 1 (f))	5,000,000
	HEALTH:	
25,000,000	Stabilization of Health and Hospital Costs (Sec. 1 (c))	25,000,000
	TOURISM AND SMALL BUSINESS DEVELOPMENT:	
5,000,000	Metropolitan Small Business Assistance Program (Sec. 1 (e))	5,000,000
	BRITISH COLUMBIA DEVELOPMENT CORPORATION:	
7,500,000	Purchase of shares (Sec. 1 (d))	7,500,000
<u>42,500,000</u>		<u>42,500,000</u>
<u>220,488,978</u>		<u>219,191,193</u>

DETAILS OF EXPENDITURE

Revenue Surplus of 1977/78 Appropriation Act, 1979

Appropriations		Actual Expenditures
<u>49,500,000</u>	Education	
	Increase in Provincial Home-owner Grant (Sec. 1 (b))	<u>49,021,372</u>

Expenditure by standard classification	
Grants, contributions, and subsidies	<u>49,021,372</u>

Appropriations		Actual Expenditures
<u>10,000,000</u>	Forests	
	Intensified Forest Management Program (Sec. 1 (e))	<u>9,910,078</u>

Expenditure by standard classification	
Temporary assistance	1,635,213
Travel expense	117,007
Professional and special services	4,851,377
Office expense	3,028
Office furniture and equipment	6,775
Advertising and publications	26,323
Materials and supplies	1,986,427
Rentals—outside suppliers	1,007,585
Rentals—intra-ministry	93,255
Acquisition—machinery and equipment	183,088
	<u>9,910,078</u>

Appropriations		Actual Expenditures
<u>5,000,000</u>	Labour	
	Accelerated Job Experience Program (Sec. 1 (f))	<u>5,000,000</u>

Expenditure by standard classification	
Temporary assistance, paid through various ministries	201,025
Grants, contributions, and subsidies	4,798,975
	<u>5,000,000</u>

Appropriations	Actual Expenditures
Municipal Affairs	
<u>5,500,000</u>	<u>5,446,819</u>
Increase in Provincial Home-owner Grant (Sec. 1 (b))	
Expenditure by standard classification	
Grants, contributions, and subsidies	<u>5,446,819</u>

Appropriations	Actual Expenditures
Provincial Secretary	
<u>5,000,000</u>	<u>5,000,000</u>
Accelerated Recreational Facilities Program (Sec. 1 (g))	
Expenditure by standard classification	
Grants, contributions, and subsidies	<u>5,000,000</u>

Appropriations	Actual Expenditures
Transportation, Communications and Highways	
<u>25,388,978</u>	<u>24,712,924</u>
Accelerated Highway Construction Program (Sec. 1 (c))	
Expenditure by standard classification	
Salaries	2,102,068
Temporary assistance	1,275,433
Travel expense	161,518
Professional and special services	132,728
Office expense	3,362
Advertising and publications	2,147
Materials and supplies	3,950,974
Rentals—outside suppliers	10,388,751
Rentals—intra-ministry	1,038,950
Acquisition—land and buildings	5,679,121
	<u>24,735,052</u>
Less Transfers	
Vote 114—Salary adjustments	<u>22,128</u>
	<u>24,712,924</u>

Appropriations		Actual Expenditures
<u>14,000,000</u>	British Columbia Railway Company	
	Fort Nelson Extension Upgrading Program (Sec. 1 (d))	<u>14,000,000</u>
	Expenditure by standard classification	
	Grants, contributions, and subsidies	<u>14,000,000</u>

Appropriations		Actual Expenditures
<u>26,100,000</u>	Reduction of Provincial Debt (Sec. 1 (a))	<u>26,100,000</u>
	Expenditure by standard classification	
	Other expenditure	<u>26,100,000</u>

Appropriations to Special Purpose Funds

Appropriations		Actual Expenditures
<u>10,000,000</u>	<i>Vancouver and Victoria Trade and Convention Centres Funds Act</i>	
	Vancouver Fund	<u>10,000,000</u>
	Expenditure by standard classification	
	Other expenditure, transfer to special purpose funds	<u>10,000,000</u>
<u>2,500,000</u>	Victoria Fund	<u>2,500,000</u>
	Expenditure by standard classification	
	Other expenditure, transfer to special purpose funds	<u>2,500,000</u>
<u>25,000,000</u>	<i>Lower Mainland Stadium Fund Act</i>	<u>25,000,000</u>
	Expenditure by standard classification	
	Other expenditure, transfer to special purpose funds	<u>25,000,000</u>

Special Purpose Appropriation Act, 1979

Appropriations		Actual Expenditures
<u>5,000,000</u>	Education	
	Industrial Research Program (Sec. 1 (f))	<u>5,000,000</u>
	Expenditure by standard classification	
	Grants, contributions and subsidies	<u>5,000,000</u>
<u>25,000,000</u>	Health	
	Stabilization of Health and Hospital Costs (Sec. 1 (c))	<u>25,000,000</u>
	Expenditure by standard classification	
	Grants, contributions, and subsidies	<u>25,000,000</u>
<u>5,000,000</u>	Tourism and Small Business Development	
	Metropolitan Small Business Assistance Program (Sec. 1 (e))	<u>5,000,000</u>
	Expenditure by standard classification	
	Grants, contributions, and subsidies	<u>5,000,000</u>

Appropriations		Actual Expenditures
	British Columbia Development Corporation	
<u>7,500,000</u>	Purchase of shares (Sec. 1 (d))	<u>7,500,000</u>
	Expenditure by standard classification	
	Other expenditure	<u>7,500,000</u>

SUMMARY OF FUND BALANCES AT MARCH 31, 1980**Fixed Capital (Perpetual) Funds**

Capital Accounts—	\$
British Columbia Cultural Fund	20,000,000
Drug, Alcohol, and Cigarette Education, Prevention, and Rehabilitation Fund	25,000,000
First Citizens' Fund	25,000,000
Physical Fitness and Amateur Sports Fund	20,000,000
Current Accounts (Available for Expenditure)—	
British Columbia Cultural Fund	165,861
Drug, Alcohol, and Cigarette Education, Prevention, and Rehabilitation Fund	4,481,900
First Citizens' Fund	2,956,586
Physical Fitness and Amateur Sports Fund	1,220,451

Other Funds

Accelerated Reforestation Fund	—
Crop Insurance Stabilization Fund	17,949,113
Crown Land Fund—	
Permanent	249,867,635
First Mortgage Program	200,000,000
Farm Income Assurance Fund	10,000,000
Farm Products Industry Improvement Fund	1,216,785
Lottery Fund	12,227,787
Lower Mainland Stadium Fund	25,000,000
Provincial Home Acquisition Fund	308,160,194
Revenue Sharing Fund	2,698,387
Vancouver Trade and Convention Centre Fund	10,000,000
Victoria Trade and Convention Centre Fund	2,500,000

Miscellaneous Statutory Accounts

Consumer Advancement Fund	1,318
Crop Insurance Accounts	3,359,140
Dairy Producers' Protection Fund	237,920
Domestic Animal Protection Fund	138,549
University Endowment Lands Administration Account	3,106,731
	<u>945,288,357</u>

NOTE: See the following pages for details of transactions for each of the Funds.

DETAILS OF TRANSACTIONS

Special Purpose Funds for the Fiscal Year Ended March 31, 1980
(See page B 11 for summary)

FIXED-CAPITAL (PERPETUAL) FUNDS—CAPITAL ACCOUNTS

British Columbia Cultural Fund

Balance, March 31, 1979 and 1980	20,000,000
--	------------

Drug, Alcohol, and Cigarette Education, Prevention, and Rehabilitation Fund

Balance, March 31, 1979 and 1980	25,000,000
--	------------

First Citizens' Fund

Balance, March 31, 1979 and 1980	25,000,000
--	------------

Physical Fitness and Amateur Sports Fund

Balance, March 31, 1979 and 1980	20,000,000
--	------------

Fixed-capital (Perpetual) Funds—Capital Accounts balance, March 31, 1980	<u>90,000,000</u>
--	-------------------

FIXED-CAPITAL (PERPETUAL) FUNDS—CURRENT ACCOUNTS

British Columbia Cultural Fund

Originally created as the "Centennial Cultural Fund" by the *Centennial Cultural Fund Act* (1967, Chap. 2). Section 3 of the Act provides that the interest earned each year shall be used for the purpose of stimulating the cultural development of the people of the Province. The name of the Fund was changed effective March 31, 1972, pursuant to the *Centennial Cultural Fund (Amendment) Act*.

Balance, April 1, 1979		77,044
Add		
Interest received	1,610,477	
Transfer from Lottery Fund	<u>2,354,026</u>	
		<u>3,964,503</u>
		4,041,547
Less grants		<u>3,875,686</u>
Balance, March 31, 1980		<u>165,861</u>

Drug, Alcohol, and Cigarette Education, Prevention, and Rehabilitation Fund

This Fund was created as of March 31, 1971, under authority of the *Special Funds Appropriation Act* (1971, Chap. 57). Section 2 provides that the interest credited to the Fund may be paid out by the Minister of Finance for the following purposes:

- (a) Education respecting the problems resulting from the use of drugs, alcohol, or cigarettes;
- (b) Rehabilitation from the effects resulting from the use of drugs, alcohol, or cigarettes;
- (c) Prevention of the use of drugs, alcohol, or cigarettes.

Balance, April 1, 1979	5,086,302	
Add interest received	2,534,256	
	<u>7,620,558</u>	
Less		
Temporary assistance	4,031	
Professional and special services	135,912	
Office expense	131	
Advertising and publications	456,164	
Materials and supplies	28,094	
Grants, contributions, and subsidies	<u>2,514,326</u>	
	<u>3,138,658</u>	
Balance, March 31, 1980		<u><u>4,481,900</u></u>

First Citizens' Fund

A perpetual Fund created under the *Revenue Surplus Appropriation Act, 1969* (1969, Chap. 33). The interest credited to the Fund may be paid for the purpose of the advancement and expansion of the culture, education, and economic circumstances and position of persons of the North American Indian race who were born in and are residents of the Province.

Balance, April 1, 1979	2,853,962	
Add interest received	1,833,150	
	<u>4,687,112</u>	
Less grants	<u>1,730,526</u>	
Balance, March 31, 1980		<u><u>2,956,586</u></u>

Physical Fitness and Amateur Sports Fund

This Fund was created under the *Revenue Surplus Appropriations Act, 1969* (1969, Chap. 33). The interest credited to the Fund may be paid for the furtherance and encouragement of physical fitness and participation by the residents of the Province in amateur sports.

Balance, April 1, 1979	1,283,638	
Add		
Interest received	1,770,298	
Transfer from Lottery Fund	<u>2,240,000</u>	
	<u>4,010,298</u>	
	<u>5,293,936</u>	
Less grants	<u>4,073,485</u>	
Balance, March 31, 1980		<u><u>1,220,451</u></u>

OTHER FUNDS**Accelerated Reforestation Fund**

This Fund was created as of March 31, 1972, under the *Accelerated Reforestation Fund Act* (1972, Chap. 2) for the purpose of an accelerated reforestation or forest improvement program in the Province, including land acquired under the *Green Belt Protection Fund Act*.

Balance, April 1, 1979	1,477	
Less expenditure	1,477	
Balance, March 31, 1980		<u><u>NIL</u></u>

Crop Insurance Stabilization Fund

This Fund was created by the *Crop Insurance Stabilization Fund Act* (1967, Chap. 16) for the purpose of giving financial stability to any plan under the *British Columbia Crop Insurance Act*.

Balance, April 1, 1979	16,234,730	
Add Interest received	1,714,383	
Balance, March 31, 1980		<u><u>17,949,113</u></u>

Crown Land Fund

Originally created as section 7 of the *Department of Housing Act* (1973 (2nd Session), Chap. 110). The purposes of the Fund are to supervise, acquire, develop, maintain, improve, and dispose of housing in the Province. All income received by way of interest, repayment of money advanced, sales of land or housing, or otherwise shall be credited to the Fund. The above Fund was repealed and replaced by the Crown Land Fund effective July 31, 1979 pursuant to the *Ministry of Lands, Parks and Housing Act* (1979, Chap. 20).

A Sub-fund entitled the British Columbia First Mortgage Program was established pursuant to Order in Council No. 76, effective January 17, 1980. The purpose of this Sub-fund is to make residential housing mortgage loans available to individual British Columbia Credit Unions, to a maximum of \$200,000,000, through the British Columbia Central Credit Union on the basis of an agreement between the Province and the B.C. Central Credit Union dated February 27, 1980. All money received as interest on money not advanced shall be paid to the General Fund.

Permanent

Balance, April 1, 1979	229,107,508	
<i>Add</i>		
Interest received	22,132,431	
Lease and property rentals	695,599	
Miscellaneous income	109,035	
Federal/Provincial partnership (net revenue)	11,952	
Real estate (net revenue)	<u>2,460,399</u>	
		<u>25,409,416</u>
		254,516,924
<i>Less</i>		
Lease and leasehold mortgages forgiven	23,693	
Prior period adjustments	<u>4,625,596</u>	
		<u>4,649,289</u>
Balance, March 31, 1980		<u><u>249,867,635</u></u>

First Mortgage Program

Balance, April 1, 1979	NIL	
<i>Add</i> Appropriation from General Fund	<u>200,000,000</u>	
Balance, March 31, 1980		<u><u>200,000,000</u></u>

Farm Income Assurance Fund

Created by authority of the *Farm Income Assurance Act* (1973 (2nd Sess.), Chap. 115), and by authority of the *Special Funds Appropriation Act, 1974* (1974, Chap. 85) for the establishing, carrying-out, and administering of farm income plans for such farmers in the Province as may be designated by the Lieutenant Governor in Council.

Balance, April 1, 1979		NIL
Add		
Producers premiums	5,364,916	
Government premiums		
Vote 13		
Advance	10,000,000	
Required contributions	6,359,968	
Less deficit contributions repaid	(2,592,152)	
	<u>13,767,816</u>	
		19,132,732
Less		
Payments to (recoveries from) net:		
Beef producers	694,458	
Blueberry producers	1,179	
Broiler hatching-egg producers	(75)	
Commercial egg producers	388,352	
Dairy producers	(92,889)	
Field tomato producers	(50)	
Greenhouse producers	1,098,872	
Potato producers	173,798	
Processed vegetable producers	586,585	
Raspberry producers	(1,903)	
Sheep producers	220,994	
Strawberry producers	282,083	
Swine producers	503,676	
Tree-fruit producers	<u>5,277,652</u>	
		9,132,732
Balance, March 31, 1980		<u>10,000,000</u>

Farm Products Industry Improvement Fund

This Fund was created by the *Special Funds Appropriation Act, 1974* (1974, Chap. 85) to implement the purposes and objects of the *Farm Products Industry Improvement Act* (1973 (2nd Sess.), Chap. 116)—to encourage and assist the continued development and expansion of the agricultural industry in the Province.

Balance, April 1, 1979		1,989,656
Add		
Interest	151,706	
Other recoveries	<u>12,000</u>	
		163,706
		<u>2,153,362</u>
Less		
Professional and special services	61,145	
Grants	870,432	
Loans issued	<u>5,000</u>	
		936,577
Balance, March 31, 1980		<u>1,216,785</u>

Lottery Fund

This Fund was established by authority of section 6 of the *Lotteries Act* (1974, Chap. 51). The purpose of the Fund is to receive all proceeds from the conduct and operations of lotteries by the Province, to pay the costs of administration of the Act, and to pay out the balance, if any, for cultural or recreational purposes or for preserving the cultural heritage of the Province, or for any other purpose consistent with the objects of the Western Canada Lottery Foundation.

Balance, April 1, 1979	13,377,126	
Add Revenue, net	<u>16,049,465</u>	
	29,426,591	
Less		
Administration costs transferred from Vote 189, Ministry of Provincial Secretary and Government Services	1,041,212	
Grants	<u>11,563,566</u>	
Transfers to other funds:		
B.C. Cultural Fund	2,354,026	
Physical Fitness and Amateur Sports Fund	<u>2,240,000</u>	
	17,198,804	
Balance, March 31, 1980		<u><u>12,227,787</u></u>

Lower Mainland Stadium Fund

This Fund was established by authority of the *Lower Mainland Stadium Fund Act* (1979, Chap. 16). The purpose of the Fund is to pay construction costs, to a maximum of \$25,000,000, for a stadium in the lower mainland area of British Columbia. All money received as interest or bonuses on investments shall be paid into the General Fund.

Balance, April 1, 1979	NIL	
Add Appropriation from General Fund	<u>25,000,000</u>	
Balance, March 31, 1980		<u><u>25,000,000</u></u>

Provincial Home Acquisition Fund

This Fund was created by the *Provincial Home Acquisition Grant Act* (1967, Chap. 39) for the purpose of paying grants under certain regulations to people constructing or purchasing a home, or as an alternative to the grants, for making loans, to be secured by second mortgages. The *Leasehold and Conversion Mortgage Loan Act* (1974, Chap. 48) also provides for payments from the Fund in respect of leasehold mortgage loans to be secured by first mortgages, and conversion mortgage loans to be secured by appropriate mortgages.

Balance, April 1, 1979	297,205,914	
Add Interest received	<u>30,473,553</u>	
	327,679,467	
Less		
Grants	15,034,516	
Loans written off, less recoveries	1,616,211	
Interest refunds	<u>1,435,721</u>	
Transfer to General Fund	958,072	
Administration expense	238,223	
Principal waived (sec. 3A (6))	226,689	
Other	<u>9,841</u>	
	19,519,273	
Balance, March 31, 1980		<u><u>308,160,194</u></u>

Revenue Sharing Fund

This Fund was created by the *Revenue Sharing Act* (1977, Chap. 62). Beginning with the fiscal year ending March 31, 1979, money paid into this Fund from the Consolidated Revenue Fund was disbursed to municipalities and regional districts as grants. The majority of the grants were unconditional, given on a per capita basis. Conditional grants were for the purpose of general housing incentives, planning and administration, water facilities and major municipal highways.

Balance, April 1, 1979	5,127,577	
Add Transfer from Municipal Affairs (Vote 172)	141,700,000	
	146,827,577	
Less		
Grants, conditional	110,043,539	
Grants, unconditional		
Municipal basic	4,230,000	
Water facilities assistance	8,834,554	
Housing starts	9,996,730	
Municipal incentive	2,811,500	
Major municipal highways	5,218,492	
Municipal planning	891,935	
Regional districts—basic	840,000	
—administrative	280,000	
—planning	982,440	
	144,129,190	
Balance, March 31, 1980		<u>2,698,387</u>

Vancouver Trade and Convention Centre Fund

This Fund was established by authority of the *Vancouver and Victoria Trade and Convention Centres Funds Act* (1979, Chap. 35) for the purpose of applying to the costs of construction, up to a maximum of \$10,000,000, for a Trade and Convention Centre in the city of Vancouver. All money received as interest or bonuses on investments shall be paid into the General Fund.

Balance, April 1, 1979	NIL	
Add Appropriation from General Fund	10,000,000	
Balance, March 31, 1980		<u>10,000,000</u>

Victoria Trade and Convention Centre Fund

This Fund was established by authority of the *Vancouver and Victoria Trade and Convention Centres Funds Act* (1979, Chap. 35) for the purpose of applying to the costs of construction, up to a maximum of \$2,500,000, for a Trade and Convention Centre in the City of Victoria. All money received as interest or bonuses on investments shall be paid into the General Fund.

Balance, April 1, 1979	NIL	
Add Appropriation from General Fund	2,500,000	
Balance, March 31, 1980		<u>2,500,000</u>

MISCELLANEOUS STATUTORY ACCOUNTS**Consumer Advancement Fund**

Established under authority of section 30 of the *Trade Practices Act* (1974, Chap. 96). For the protection or advancement of the interests of consumers. Investigation costs reimbursed by a supplier and costs awarded by a court are credited to the Fund.

Balance, March 31, 1979 and 1980	<u><u>1,318</u></u>
--	---------------------

Crop Insurance Accounts

Established under authority of the *British Columbia Crop Insurance Act* (1966, Chap. 4) for the purpose of providing insurance against loss of production of various crops. Appropriations from the General Fund are recoverable from the Federal Government.

The Crop Insurance Accounts have received financial assistance in prior periods by way of repayable advances and nonrepayable grants from the Crop Insurance Stabilization Fund.

Balance, April 1, 1979	3,016,379
Add	
Revenue	
Premiums	2,027,860
Appropriation from General Fund	<u>1,742,399</u>
	3,770,259
Less Expenditures—Claims	<u>3,427,498</u>
	<u>342,761</u>
Balance, March 31, 1980	<u><u>3,359,140</u></u>

Dairy Producers' Protection Fund

Established under authority of section 65 of the *Milk Industry Act (Amendment) Act, 1963* (1963, Chap. 26) for the purpose of ensuring payment to producers by dairy-plant licensees for milk or cream supplied by producers.

Balance, April 1, 1979	215,894
Add Collection of fees	<u>22,026</u>
Balance, March 31, 1980	<u><u>237,920</u></u>

Domestic Animal Protection Fund

Established under authority of the *Domestic Animal Protection Act* (1973 (2nd Sess.), Chap. 114) for the purpose of providing compensation to an owner of a domestic animal killed or injured by a dog that is not owned or kept by him, and to provide for programs to encourage good dog husbandry practices in the Province. All fees, licences, and cost assessments under the Act are to be paid into the Fund.

Balance, April 1, 1979	138,454	
Add Dog licence collections and contributions by owners of offending dogs	40,446	
	<u>178,900</u>	
Less		
Professional and special services	1,519	
Office expense	1,069	
Materials and supplies	3,723	
Compensation to owners	<u>34,040</u>	
		<u>40,351</u>
Balance, March 31, 1980		<u><u>138,549</u></u>

University Endowment Lands Administration Account

This account was established under authority of the *University Endowment Lands Administration Act* (R.S.B.C. 1960, Chap. 396) for the purpose of administering the operations of the University Endowment Lands in Vancouver.

Balance, April 1, 1979	3,046,158	
Less—Transfer from Vote 164 (Ministry of Lands, Parks and Housing) of the excess of receipts over disbursements, excluding the U.B.C. fire protection costs:		
Receipts	995,728	
Less net expenditures	<u>935,155</u>	
		<u>60,573</u>
Balance, March 31, 1980		<u><u>3,106,731</u></u>

SECTION E

SECURITIES DEPOSITED WITH THE GOVERNMENT AS AT MARCH 31, 1980

PURSUANT TO THE INSURANCE ACT, CHAPTER 197, R.S.B.C. 1960

Name of Company	Par Value of Security \$
British Columbia Insurance Co.	500,000
British Columbia Motorist Insurance Co.	625,000
Industrial Life Insurance Co.	200,000
Seaboard Life Insurance Co.	546,000

PURSUANT TO THE TRUST COMPANIES ACT, CHAPTER 389, R.S.B.C. 1960

Bankers Trust Co., The	325,000
Citi Corporation Trust Co.	275,000
Columbia Trust Co.	200,000
Commerce Capital Trust Co.	200,000
Credit Foncier Trust Co.	210,000
Crown Trust Co.	300,000
Exchequer Trust Co.	25,000
Fiducie du Quebec Compte (Quebec Trust)	50,000
First City Trust Co.	288,000
Fort Garry Trust Co.	205,000
Inland Trust and Savings Corporation Ltd.	25,000
Investors Group Trust Co. Ltd.	285,000
Metropolitan Trust Co.	225,000
Montreal Trust Co.	200,000
Morgan Trust Co.	25,000
National Trust Co. Ltd., The	300,000
Norfolk and Retailers Trust and Savings Co.	200,000
North West Trust Co. Ltd., The	273,000
Principal Savings and Trust Co.	240,000
Royal Trust Co., The	325,000
Western Pacific Trust Co.	133,792
Yorkshire Trust Co.	276,100

Certified.

K. M. LIGHTBODY, C.A.
Acting Comptroller General

L. I. BELL
Deputy Minister of Finance

FINANCIAL STATEMENTS OF CROWN CORPORATIONS AND OTHER GOVERNMENT AGENCIES

CONTENTS

	Page
British Columbia Assessment Authority	F 2
British Columbia Buildings Corporation	F 7
British Columbia Cellulose Company	F 14
British Columbia Development Corporation	F 20
British Columbia Educational Institutions Capital Financing Authority ..	F 25
British Columbia Ferry Corporation	F 33
British Columbia Harbours Board	F 48
British Columbia Health Care Research Foundation	F 53
British Columbia Housing Management Commission	F 57
British Columbia Hydro and Power Authority	F 65
British Columbia Liquor Distribution Branch	F 84
British Columbia Petroleum Corporation	F 91
British Columbia Railway Company	F 97
British Columbia Regional Hospital Districts Financing Authority	F 108
British Columbia School Districts Capital Financing Authority	F 116
British Columbia Steamship Company (1975) Ltd.	F 129
British Columbia Systems Corporation	F 138
Health Facilities Association of British Columbia	F 146
Housing Corporation of British Columbia	F 153
Insurance Corporation of British Columbia	F 164
Legal Services Society	F 172
Medical Services Plan of British Columbia	F 178
Ocean Falls Corporation	F 182
Pacific Coach Lines Limited	F 189
Provincial Rental Housing Corporation	F 203
Science Council of British Columbia	F 211
Surrey Farm Products Investments Ltd. (formerly Panco Poultry)	F 216
T.S. Holdings Ltd.	F 221
Universities Council	F 229
Urban Transit Authority	F 234
Workers' Compensation Board of British Columbia	F 242

BRITISH COLUMBIA ASSESSMENT AUTHORITY



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of Directors of the
British Columbia Assessment Authority, and

To the Minister of Finance
Province of British Columbia

I have examined the statement of financial position of the
British Columbia Assessment Authority as at 31 December 1979
and the statement of revenue, expenditure and operating
surplus for the year then ended. My examination was made in
accordance with generally accepted auditing standards, and
accordingly included such tests and other procedures as I
considered necessary in the circumstances.

In my opinion, these financial statements present fairly the
financial position of the Authority as at 31 December 1979
and the results of its operations for the year then ended in
accordance with generally accepted accounting principles, as
modified by note 1 to the financial statements, applied on a
basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, C.A.
Auditor General

Victoria, British Columbia
21 March 1980

BRITISH COLUMBIA ASSESSMENT AUTHORITY

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
<u>ASSETS</u>		
Current Assets		
Cash & short term deposits	\$ 3,543,400	\$ 2,324,235
Accounts receivable	362,568	249,240
	<hr/> 3,905,968	<hr/> 2,573,475
Property & Equipment - at cost (Note 1)		
Land	178,000	178,000
Buildings	223,249	223,249
Furniture & equipment	1,397,247	1,334,863
Motor Vehicles	709,621	686,386
	<hr/> 2,508,117	<hr/> 2,422,498
	<u><u>\$ 6,414,085</u></u>	<u><u>\$ 4,995,973</u></u>
<u>LIABILITIES & EQUITY</u>		
Current Liabilities		
Accounts payable & accrued charges	\$ 1,027,258	\$ 846,115
Employees' Past Benefit Fund (Note 4)	238,077	200,000
Equity		
Represented by:		
Operating surplus - Exhibit B	2,640,633	1,527,360
Property & equipment - at cost (Note 1)	2,508,117	2,422,498
	<hr/> 5,148,750	<hr/> 3,949,858
	<u><u>\$ 6,414,085</u></u>	<u><u>\$ 4,995,973</u></u>

The five accompanying notes are an integral part of these financial statements.

Approved by the Board



D.C. Morton - Chairman



H.J. Gardner - Acting Chairman, Finance Committee

BRITISH COLUMBIA ASSESSMENT AUTHORITY
STATEMENT OF REVENUE, EXPENDITURE AND OPERATING SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
<u>REVENUE</u>		
Province of British Columbia grants (Note 2)		
Operating	\$ 4,750,000	\$ 4,210,000
Capital	1,500,000	1,500,000
	<u>6,250,000</u>	<u>5,710,000</u>
Tax levies	17,900,318	16,399,842
Interest	385,826	240,234
Other income	508,569	515,841
	<u>\$ 25,044,713</u>	<u>\$ 22,865,917</u>
<u>EXPENDITURE</u>		
Salaries & fringe benefits	\$ 18,539,587	\$ 17,015,595
Directors' fees & expenses	54,660	53,179
Accommodation expense	1,386,017	1,349,740
Travel	989,163	930,850
Office	1,709,997	1,483,750
Professional & special services	1,085,180	1,424,930
Property & equipment	128,759	198,578
	<u>23,893,363</u>	<u>22,456,622</u>
Excess of Revenue Over Expenditure	1,151,350	409,295
Operating surplus at beginning of year	1,527,360	1,318,065
Less: Appropriation to Employees' Past Benefit Fund (Note 4)	(38,077)	(200,000)
	<u>\$ 2,640,633</u>	<u>\$ 1,527,360</u>

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1979

1. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles, except that:

- a) Property and equipment are charged to operations at the time of acquisition and concurrently are recorded as assets with a corresponding credit to equity. Upon disposal, the original cost of an asset is removed, and any proceeds are credited to operations. The Authority does not record depreciation expense.
- b) The Authority does not record accrued vacation pay, the amount of which is not readily ascertainable; and it is considered that this would not have a material effect on these financial statements.

2. Finances

The Authority is entitled to receive from the Province of British Columbia:

- a) annual capital grants of \$1,500,000 for a period of five years which commenced in 1975;
- b) annual operating grants which commenced in 1975, equivalent to the sum produced by a levy of one-tenth of one mill on the total assessed value of all taxable property in the Province. In lieu thereof, the Authority has received grants of \$4,200,000 in each year up to 1977, \$4,210,000 in 1978 and \$4,750,000 in 1979.

3. Tax Levies

The Authority by by-law, and subject to the prior approval of the Lieutenant-Governor in Council, each year imposes and levies a tax upon all taxable property in the Province. A copy of this by-law is forwarded to the Tax Collector of every municipality in the Province and to the Surveyor of Taxes so that the taxes so levied will be placed on the tax rolls. The proceeds of the taxes so levied and collected by the municipalities or the Minister of Finance constitute the Authority's tax levies revenue.

BRITISH COLUMBIA ASSESSMENT AUTHORITY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1979

Under Section 16(3) of the Assessment Authority of British Columbia Act, the Authority's annual tax levies are to be "at a rate sufficient to maintain the operating fund". The operating fund is defined under Section 16(2) as "the total amount required to meet the annual operating and capital expenses of the Authority". Section 16(3) further specifies that in determining the rate of taxation to be levied "the Authority shall take into account the amount of the annual operating grant". However, in determining the annual tax levies, both the capital and operating grants from the Province of British Columbia have been taken into account.

4. Employees' Past Benefit Fund

Relevant to the formation of the British Columbia Assessment Authority and with reference to Section 20(1)(a) of the Assessment Authority of British Columbia Act, the Authority has negotiated an agreement with those designated employees whose previous working agreements contained clauses which called for payout of certain benefits upon the death, retirement or termination of the employee.

The amount resulting from this agreement is estimated to be \$723,000 as at December 31, 1979, and will become due and payable over the next nineteen years. In order to meet this obligation a fund of \$200,000 was established in 1978 with an appropriation from surplus being made in each year to have the obligation fully funded in nineteen years.

5. Commitments

The Authority is committed to make the following rental payments during the next five years on buildings and equipment leased for periods of more than one year:

1980	\$566,706
1981	251,712
1982	182,657
1983	53,819
1984	9,910

BRITISH COLUMBIA BUILDINGS CORPORATION

Balance Sheet**March 31, 1980**

(with comparative figures for 1979)

	\$000's	
Assets	1980	1979
REAL ESTATE INVESTMENTS		
INCOME-PRODUCING PROPERTIES (Notes 2 and 4)	320,578	269,759
INCOME-PRODUCING PROPERTIES UNDER		
CONSTRUCTION (Note 5)	26,002	76,529
LAND HELD FOR AND UNDER DEVELOPMENT (Note 6)	9,507	22,322
	356,087	368,610
PROPERTIES HELD FOR DISPOSITION (Note 7)	65,125	-
CORPORATE PROPERTIES AND EQUIPMENT (Note 8)	5,221	4,358
OTHER ASSETS (Note 9)	17,883	23,196
	444,316	396,164
Liabilities and Equity		
LONG-TERM DEBT (Note 10)	86,386	68,086
ACCOUNTS AND NOTES PAYABLE TO THE PROVINCE OF		
BRITISH COLUMBIA (Note 11)	203,985	167,740
OTHER LIABILITIES (Note 12)	51,510	42,287
CONTRIBUTIONS BY THE PROVINCE OF		
BRITISH COLUMBIA (Note 13)	93,475	109,091
RETAINED EARNINGS	8,960	8,960
	444,316	396,164
COMMITMENTS (Note 15)		

On Behalf of the Board:

George A. Rigsby, Director



Dennis F. Truss, Director

*The accompanying notes are an integral part of these statements.***AUDITORS' REPORT**To the Lieutenant-Governor in Council,
Province of British Columbia.

We have examined the balance sheet of British Columbia Buildings Corporation as at March 31, 1980 and the statements of income, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of British Columbia Buildings Corporation as at March 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

*Peat, Marwick, Mitchell & Co.*Vancouver, British Columbia, Canada
May 12, 1980

CHARTERED ACCOUNTANTS

British Columbia Buildings Corporation

Statement of Income**for the year ended March 31, 1980**

(with comparative figures for 1979)

	\$000's	
	1980	1979
REVENUE		
Rentals	117,324	114,324
Other income	19,562	7,381
	136,886	121,705
EXPENSES		
Operating and maintenance	86,583	77,241
Depreciation and amortization	16,742	16,251
General and administrative	8,021	9,301
	111,346	102,811
Net income before interest	25,540	18,894
Interest expense (Note 14)	7,198	1,671
NET INCOME	18,342	17,223

Statement of Retained Earnings**for the year ended March 31, 1980**

(with comparative figures for 1979)

	\$000's	
	1980	1979
Balance, beginning of year	8,960	1,731
Net income	18,342	17,223
	27,302	18,954
Less dividends	18,342	10,001
Balance, end of year	8,960	8,953

The accompanying notes are an integral part of these statements.

Statement of Changes in Financial Position**for the year ended March 31, 1980**

(with comparative figures for 1979)

	\$000's	
Financial Resources Were Provided By:	1980	1979
Operations		
Net income	18,342	17,227
Charges not requiring current cash outlay		
Depreciation and amortization	16,742	16,258
Cash flow from operations	35,084	33,485
Long-term debt	18,300	35,086
Accounts and notes payable to the Province of British Columbia	30,270	50,000
Decrease in other assets, net	5,700	—
Increase in accounts payable and other liabilities	9,223	23,768
	<u>98,577</u>	<u>142,339</u>

Financial Resources Were Used For:

Real estate investments, net of contributions by the Province	66,745	79,675
Sinking funds	2,005	989
Reduction of notes payable	10,000	40,000
Corporate properties and equipment, net	1,485	691
Increase in other assets, net	—	10,984
Dividends	18,342	10,000
	<u>98,577</u>	<u>142,339</u>

The accompanying notes are an integral part of these statements.

Notes to the Financial Statements

March 31, 1980

	\$000's	
5. Income-Producing Properties Under Construction	1980	1979
Balance, beginning of year	76,529	114,374
ADD:		
Direct development and construction costs	56,194	55,785
Capitalization of interest	2,262	3,102
Capitalization of general and administrative expenses	1,838	2,426
	<u>136,823</u>	<u>175,687</u>
DEDUCT:		
Cost of properties completed and transferred to income-producing properties	110,821	99,158
Balance, end of year	<u>26,002</u>	<u>76,529</u>
6. Land Held For and Under Development		
Balance, beginning of year	22,322	22,971
ADD:		
Capitalization of interest	1,233	975
Capitalization of property taxes	175	87
Acquisitions	728	—
	<u>24,458</u>	<u>24,033</u>
DEDUCT:		
Properties held for disposition (Note 7)	14,951	—
Disposals	—	1,711
Balance, end of year	<u>9,507</u>	<u>22,322</u>
7. Properties Held For Disposition		
<p>Certain community college properties were included in the original transfer of properties from the Province to the Corporation. Under the terms and conditions of the Colleges and Provincial Institutes Act, title to these properties is to revert to the individual Colleges or Institutes. Accordingly, during the current fiscal year, the Corporation has not recorded depreciation, nor has it charged rents in connection with these properties. In addition, one of the Discovery Parks Inc. facilities will locate in Burnaby on land presently owned by the Corporation. This land will also be returned to the Province.</p> <p>When these properties are returned, contributions originally made by the Province of British Columbia will be reduced by \$26,467,000 and notes in the amount of \$38,658,000 will be repaid.</p>		
8. Corporate Properties and Equipment	1980	1979
Corporate properties and leasehold improvements	4,194	3,148
Office furniture and equipment	503	332
Vehicles	1,067	869
Maintenance equipment	1,517	1,428
	<u>7,281</u>	<u>5,777</u>
DEDUCT:		
Accumulated depreciation and amortization	2,060	1,419
Balance, end of year	<u>5,221</u>	<u>4,358</u>
9. Other Assets		
Accounts receivable - Province of British Columbia	8,483	16,448
- Other	4,841	2,328
Prepaid supplies	1,091	1,133
Deposits and prepaid expenses	162	368
Sinking funds	3,306	1,301
Deferred start-up expenditures	—	1,618
Balance, end of year	<u>17,883</u>	<u>23,196</u>

British Columbia Buildings Corporation

Notes to the Financial Statements

March 31, 1980

1. Status of the Corporation

The British Columbia Buildings Corporation is incorporated as a Crown Corporation of the Province of British Columbia under the British Columbia Buildings Corporation Act, S.B.C., 1976, Chapter 5, assented to September 30, 1976, and is an agent of the Crown.

2. Valuation of Assets Acquired from the Province of British Columbia

During the current year, the Corporation acquired additional properties from the Province and also transferred back to the Province certain properties that were not to be under its jurisdiction. All acquisitions of income-producing properties were generally valued with reference to assessed values as determined by the British Columbia Assessment Authority provided that the resulting valuation was not in excess of the economic value. For purposes of these statements, the acquisition value has been considered as cost to the Corporation.

3. Accounting Policies

(a) Capitalization of Costs

Real estate investments, corporate properties and equipment are recorded at cost less accumulated depreciation. In addition to land and direct development and construction costs, amounts capitalized as real estate investments include interest, property taxes, carrying and other related costs and the applicable portion of general and administrative expenses considered as part of the cost of income-producing properties under construction and land held for and under development.

(b) Recognition of Revenue

The Corporation recognizes property income on a project basis at the earlier of 70% of occupancy or substantial completion. Prior to this date, any revenue earned on a property is deducted from the cost of construction.

(c) General Borrowings and Related Interest Charges

The interest on general borrowings attributable to income-producing properties under construction and land held for and under development is added to the cost of these assets, and the interest on general borrowings attributable to all other assets is expensed in the period to which it relates.

(d) Depreciation

Real estate investments, corporate properties and equipment are depreciated on an individual basis by the straight-line method over their estimated useful life. The Corporation does not anticipate any salvage or residual values in setting its depreciation rates. Depreciation is pro-rated by month in the year of acquisition in the case of buildings; a full year's depreciation is taken in the year of acquisition for all other depreciable assets and none in the year of disposal.

The estimated useful life of income-producing and corporate properties is between five and forty years. The estimated useful life of all other assets is between three and ten years.

(e) Income Taxes

The Corporation is exempt from Federal and Provincial income taxes.

(f) Sinking Funds

Payments made to sinking funds with respect to retirement provisions of the sinking fund bonds and debentures will be carried as an asset until such time as the bonds or debentures are redeemed and cancelled. Interest earned on the sinking funds is treated as interest income with a corresponding increase in the asset.

	\$000's	
	1980	1979
4. Income-Producing Properties		
Net book value:		
Cost	357,439	297,390
Accumulated depreciation	36,861	27,631
Net book value at March 31	<u>320,578</u>	<u>269,759</u>
Activity:		
Net book value, beginning of year	269,759	213,632
ADD:		
Cost of properties acquired, net	4,674	6,684
Cost of properties transferred from income-producing properties under construction	110,821	99,158
	<u>385,254</u>	<u>319,474</u>
DEDUCT:		
Depreciation expense	14,502	13,955
Properties held for disposition (Note 7)	50,174	—
Cost of amenities, Robson Square	—	35,760
	<u>64,676</u>	<u>49,715</u>
Net book value, end of year	<u>320,578</u>	<u>269,759</u>

Notes to the Financial Statements

March 31, 1980

10. Long-Term Debt

Sinking fund bonds and debentures:

Series	Interest Rate	Maturity Date	Earliest Redemption Date	\$000's	
				1980	19
A-1	9.03%	April 1, 1997	See below	5,000	5,0
BCA	9.90%	November 1, 2001	November 1, 1994	12,000	12,0
BCB	9.67%	April 1, 2002	April 1, 1995	16,000	16,0
B-1	9.46%	July 10, 1998	See below	15,000	15,0
B-2	9.36%	September 8, 1998	See below	6,000	6,0
B-3	9.35%	October 10, 1998	See below	10,000	10,0
B-4	9.84%	December 8, 1998	See below	4,000	4,0
C-1	9.84%	December 8, 1998	See below	86	
C-2	10.26%	April 10, 1999	See below	5,000	
C-3	10.02%	July 10, 1999	See below	10,000	
C-4	10.49%	October 10, 1999	See below	3,300	
				<u>86,386</u>	<u>68,0</u>

The Corporation is required to establish sinking funds with the Minister of Finance, Province of British Columbia, in such amounts as shall be sufficient to retire the debt at maturity.

At the option of the Minister of Finance of Canada, the Sinking Fund Debentures Series A-1, B-1, B-3, B-4, C-1, C-2, C-3 and C-4 may be redeemed prior to maturity under certain conditions on six months' written notice.

Sinking fund payments for each of the next five years amount to \$1,866,000.

The Province of British Columbia has unconditionally guaranteed the principal and interest on all long-term sinking fund bonds and debentures issued by the Corporation.

11. Accounts and Notes Payable to the Province of British Columbia

	\$000's	
	1980	19
10.50% promissory notes, payable on demand	46,000	20,0
Interest free promissory note, due March 31, 1992, redeemable on 30 days notice	113,571	123,5
Accounts payable on acquisition of real estate investments	44,414	24,7
	<u>203,985</u>	<u>167,7</u>

The interest-free promissory note is payable semi-annually in varying amounts over the term of the note. The accounts payable arising on acquisition of real estate investments are expected to be converted into an interest-free promissory note with annual repayments to be made in varying amounts to maturity on June 1, 1991.

Payments on the interest-free promissory note and accounts payable to the Province of British Columbia over the next five years will be:

	\$000's
1980-1981	13,000
1981-1982	14,800
1982-1983	13,800
1983-1984	13,800
1984-1985	13,800

Notes to the Financial Statements

March 31, 1980

	\$000's	
12. Other Liabilities	1980	1979
Due to bank, unsecured	3,198	8,527
Accounts payable and accrued liabilities	21,211	18,537
Retentions on contracts	3,074	3,490
Accrued interest payable - Province of British Columbia	3,641	—
- Other	2,044	1,733
Dividend payable	18,342	10,000
	<u>51,510</u>	<u>42,287</u>
13. Contributions by the Province of British Columbia		
Balance, beginning of year	109,091	157,178
ADD (DEDUCT):		
Properties acquired from the Province, net of returns	359	(2,462)
Transfer to accounts and notes payable to the Province of British Columbia	(15,975)	(9,865)
Cost of amenities, Robson Square	—	(35,760)
Balance, end of year	<u>93,475</u>	<u>109,091</u>
14. Interest Expense		
Interest on long-term debt and notes payable	11,541	6,296
DEDUCT:		
Interest capitalized to income-producing properties under construction	2,262	3,102
Interest capitalized to land held for and under development	1,233	975
Interest earned on temporary investments and sinking funds	848	549
	<u>4,343</u>	<u>4,626</u>
Interest expense	<u>7,198</u>	<u>1,670</u>

15. Commitments

The Corporation estimates that the cost to complete projects under construction will be **\$49,000,000** of which **\$19,000,000** has been committed.

The Corporation has entered into leases with third parties to provide space for its client ministries and its head office for varying periods up to the year 2032 at a total aggregate net rental of approximately \$64,000,000. Most leases are for five years and include renewal options.

Minimum annual lease payments which will be charged to operations in subsequent years, for leases in effect at March 31, 1980, are as follows:

	\$000's
1980-1981	18,200
1981-1982	15,900
1982-1983	13,000
1983-1984	9,500
1984-1985	3,800
Post 1984-1985	3,600
	<u>64,000</u>

16. Remuneration of Directors and Officers

The direct remuneration paid or payable by the Corporation to the directors and officers of the Corporation for the year ended March 31, 1980 amounts to **\$15,600** and **\$383,772** respectively

17. Comparative Figures

The figures for 1979 presented for comparative purposes have been reclassified where appropriate to conform with the presentation used in 1980.

BRITISH COLUMBIA CELLULOSE COMPANY

COOPERS & LYBRAND

CHARTERED ACCOUNTANTS

OFFICES THROUGHOUT CANADA
AND IN PRINCIPAL AREAS
OF THE WORLD

MAILING ADDRESS

P. O. BOX 11128, ROYAL CENTRE
1055 WEST GEORGIA STREET
VANCOUVER, BRITISH COLUMBIA, CANADA V6E 3R2

TELEPHONE (604) 682-7821
28TH FLOOR, THE ROYAL BANK OFFICE TOWER
1055 WEST GEORGIA STREET
VANCOUVER, BRITISH COLUMBIA, CANADA
V6E 3R2

CABLE ADDRESS: COLYBRAND, VANCOUVER, B. C.
TELEX: 04-507630

AUDITORS' REPORT

The Lieutenant-Governor in Council
Province of British Columbia

We have examined the balance sheet of British Columbia Cellulose Company as at December 31, 1979 and the statements of earnings and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at December 31, 1979 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
March 20, 1980

CHARTERED ACCOUNTANTS

BRITISH COLUMBIA CELLULOSE COMPANY

BALANCE SHEET AS AT DECEMBER 31, 1979

A S S E T S

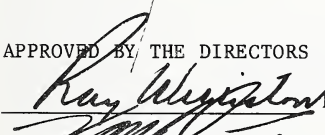

	1979 \$	1978 \$
CURRENT ASSETS		
Cash	111,528	107,413
Short-term deposits - at cost	4,978,895	4,157,485
Accrued interest receivable	204,239	158,920
Current portion of loans	<u>620,000</u>	<u>620,000</u>
	5,914,662	5,043,818
CORPORATE LOANS (note 2)	3,409,872	6,029,872
OFFICE EQUIPMENT - at cost less accumulated depreciation of \$6,106 (1978 - \$5,076)	<u>4,116</u>	<u>5,146</u>
	<u>9,328,650</u>	<u>11,078,836</u>

L I A B I L I T I E S

CURRENT LIABILITIES		
Accounts payable and accrued liabilities	221,617	136,972
Bank loan	<u> </u>	<u>449,872</u>
	<u>221,617</u>	<u>586,844</u>

S H A R E H O L D E R ' S E Q U I T Y

CAPITAL STOCK (note 4)	2	2
RETAINED EARNINGS	<u>9,107,031</u>	<u>10,491,990</u>
	<u>9,107,033</u>	<u>10,491,992</u>
APPROVED BY THE DIRECTORS	<u>9,328,650</u>	<u>11,078,836</u>


 Director

 Director

BRITISH COLUMBIA CELLULOSE COMPANY

STATEMENT OF EARNINGS AND RETAINED EARNINGS

FOR THE YEAR ENDED DECEMBER 31, 1979

	1979 \$	1978 \$
INCOME		
Share of net earnings of subsidiary companies (note 1)		606,732
Interest income	1,380,320	1,019,607
Standby fees	<u>86,222</u>	<u>82,588</u>
	<u>1,466,542</u>	<u>1,708,927</u>
EXPENSE		
Administrative	86,376	94,916
Professional services	232,583	230,319
Interest	19,895	295,360
Ocean Falls road development	512,647	383,188
Chip railcar deficiency costs	<u></u>	<u>166,667</u>
	<u>851,501</u>	<u>1,170,450</u>
NET EARNINGS BEFORE EXTRAORDINARY ITEM	615,041	538,477
Provision for loss on Ocean Falls Corporation loan (note 2)	<u>2,000,000</u>	<u></u>
NET EARNINGS (LOSS) FOR THE YEAR (note 5)	(1,384,959)	538,477
RETAINED EARNINGS - BEGINNING OF YEAR	10,491,990	95,110,119
CONTRIBUTED SURPLUS (note 3)	<u></u>	<u>19,849,422</u>
	9,107,031	115,498,018
Less: Specie dividend (note 3)	<u></u>	<u>105,006,028</u>
RETAINED EARNINGS - END OF YEAR	<u>9,107,031</u>	<u>10,491,990</u>

BRITISH COLUMBIA CELLULOSE COMPANY

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED DECEMBER 31, 1979

	1979 \$	1978 \$
SOURCE OF WORKING CAPITAL		
Net earnings before extraordinary item	615,041	538,477
Add: Depreciation	1,030	1,286
Interest included with long-term advances		220,636
Less: Equity in undistributed net earnings of subsidiaries		(590,214)
	616,071	170,185
Repayment of advances to Plateau Mills Ltd.	620,000	620,000
	<u>1,236,071</u>	<u>790,185</u>
USE OF WORKING CAPITAL		
Advances to Ocean Falls Corporation		2,000,000
Repayment of bank term loan, including current portion		449,872
Purchase of fixed assets		<u>171</u>
		<u>2,450,043</u>
INCREASE (DECREASE) IN WORKING CAPITAL	1,236,071	(1,659,858)
WORKING CAPITAL - BEGINNING OF YEAR	<u>4,456,974</u>	<u>6,116,832</u>
WORKING CAPITAL - END OF YEAR	<u><u>5,693,045</u></u>	<u><u>4,456,974</u></u>
REPRESENTED BY:		
Current assets	5,914,662	5,043,818
Current liabilities	<u>221,617</u>	<u>586,844</u>
WORKING CAPITAL - END OF YEAR	<u><u>5,693,045</u></u>	<u><u>4,456,974</u></u>

PROVINCE OF BRITISH COLUMBIA
BRITISH COLUMBIA CELLULOSE COMPANY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1979

1. SIGNIFICANT ACCOUNTING POLICIES

Equity Accounting

The investment in shares of the two former subsidiary companies, Canadian Cellulose Company, Limited and Kootenay Forest Products Ltd., were carried at their original cost plus their share of net earnings since acquisition less dividends received (note 3).

Depreciation

Depreciation on office equipment is taken at 20% on a reducing balance.

2. CORPORATE LOANS

	1979 \$	1978 \$
Ocean Falls Corporation		2,000,000
Plateau Mills Ltd.	<u>4,029,872</u>	<u>4,649,872</u>
	4,029,872	6,649,872
Less: Current portion	<u>620,000</u>	<u>620,000</u>
	<u><u>3,409,872</u></u>	<u><u>6,029,872</u></u>

The loan to Ocean Falls Corporation in the principal amount of \$2,000,000 is with interest at prime bank lending rate plus 1/2%. Interest has been paid to December 31, 1979. Security is by way of fixed and floating charges on specified properties subject only to a prior debenture to the Province of British Columbia. In view of the continuing losses and the announced closure of the newsprint operation, the ability of Ocean Falls to repay this loan is questionable and provision has been made in full for the potential loss.

The loan to Plateau Mills Ltd. is with interest at prime bank lending rate plus 1/2% and is repayable in equal quarterly instalments of \$155,000 to June 1986. Security is by way of fixed and floating charges on Plateau's assets, subject to a prior debenture of \$4,500,000.

PUBLIC ACCOUNTS 1979/80
BRITISH COLUMBIA CELLULOSE COMPANY

F 19

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1979

3. INVESTMENT IN SUBSIDIARY COMPANIES

On March 9, 1978 the company declared a specie dividend to the Crown in right of the Province consisting of all of its shares owned in Canadian Cellulose Company, Limited, Kootenay Forest Products Ltd. and Plateau Mills Ltd. In addition, advances from the Province of British Columbia, totalling \$19,849,421 including interest, were forgiven and are included in retained earnings. These transactions were part of an arrangement by which the Province exchanged these shares and certain other assets for shares of British Columbia Resources Investment Corporation.

4. CAPITAL STOCK

	1979	1978
	\$	\$
Authorized -		
1,000,000 common shares of no par value		
Issued and fully paid -		
2 shares	2	2
	<u> </u>	<u> </u>

These shares are wholly-owned by the Province of British Columbia.

5. INCOME TAXES

As a Provincial Crown Corporation, the company is exempt from federal and provincial income taxes.

6. DIRECTORS' REMUNERATION

Included in administrative expenses is the total remuneration paid to directors and senior officers of the company, amounting to \$40,212.

7. OPERATIONS AT OCEAN FALLS, B.C.

The company is investigating the feasibility of carrying on a close utilization wood operation at Ocean Falls, B.C. using certain facilities to be transferred from the Ocean Falls Corporation. The decision to proceed with this project will be made early in 1980.

BRITISH COLUMBIA DEVELOPMENT CORPORATION

CONSOLIDATED BALANCE SHEET as at March 31, 1980

Assets	1980	1979
Industrial development programs		
Loans to industrial enterprises	\$ 45,616,141	\$ 24,515,060
Land and development projects (Note 3)	47,097,013	34,322,753
Investment in leased properties (Note 4)	6,057,510	5,507,547
	98,770,664	64,345,360
Cash and short term deposits	4,871,540	14,545,038
Accounts receivable and accrued interest	3,125,422	1,065,167
Premises and equipment (Note 5)	441,489	446,560
Trust assets (Note 6)	17,943,751	8,298,690
	\$125,152,866	\$ 88,700,815

Liabilities

Accounts payable and accrued liabilities	\$ 7,430,127	\$ 2,762,994
Deposit on land development project (Note 7)	12,000,000	12,000,000
Term debt (Note 8)	36,317,608	28,750,270
	55,747,735	43,513,264
Trust liabilities	17,943,751	8,298,690

Shareholder's equity

Share capital (Note 9)	42,500,000	35,000,000
Contributed surplus	5,836,057	45,089
Retained earnings	3,125,323	1,843,772
	51,461,380	36,888,861
	\$125,152,866	\$ 88,700,815
Contingent liabilities (Note 10)		

Approved by the Directors



Director



Director

BRITISH COLUMBIA DEVELOPMENT CORPORATION

CONSOLIDATED STATEMENT OF EARNINGS AND RETAINED EARNINGS for the year ended March 31, 1980

	1980	1979
Revenue		
Industrial development programs		
Loans and guarantees	\$ 4,568,065	\$ 1,971,262
Land and development project sales (Note 7)	8,085,459	6,899,133
Lease financing	633,954	394,621
Interest on short term deposits	954,159	532,310
Other	445,161	94,188
	14,686,798	9,891,514
Expense		
Cost of land and development project sales	6,902,496	6,038,598
Interest on term debt	2,738,488	2,091,774
Salaries and benefits	1,416,269	1,213,479
General administration	548,064	483,313
Advertising and business development	253,627	123,467
Professional services	257,392	100,475
Depreciation and amortization	89,579	68,348
Directors' fees and expenses	54,226	56,684
	12,260,141	10,176,138
less: expenses applied to land and development projects	1,818,420	1,944,881
	10,441,721	8,231,257
Earnings before the following	4,245,077	1,660,257
Development project costs written off	779,562	78,183
Provision for losses on loans and guarantees	2,183,964	518,234
	2,963,526	596,417
Net earnings for the year	1,281,551	1,063,840
Retained earnings, beginning of year	1,843,772	779,932
Retained earnings, end of year	\$ 3,125,323	\$ 1,843,772

BRITISH COLUMBIA DEVELOPMENT CORPORATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS March 31, 1980

1. Accounting policies**a. Consolidation**

The consolidated financial statements include the accounts of the Corporation and its wholly owned subsidiary companies:

The First Capital City Development Company Limited
Duke Point Development Ltd.
Duke Point Terminals Ltd.
Lonsdale Quay Development Company Limited

b. Provision for Losses on Loans and Guarantees

Loans and guarantees are reviewed on a regular basis by management and uncollectible loans are written off. Allowances have been made for estimated future losses on loans and guarantees in the amount of \$3,100,000 (1979 - \$1,550,000).

c. Land and Development Projects

Land held for future development is carried at cost. Land under development, development projects and completed developments held for sale are carried at the lower of cost and estimated net realizable value. Cost includes, in addition to the acquisition cost of land, net carrying costs; direct development expenditures, direct salaries and expenses; and a proportion of other expenses.

d. Depreciation and Amortization

Furniture and equipment are depreciated on a straight line basis over five to ten years. Leasehold improvements are amortized over the term of the leases.

e. Contributed Surplus

The Corporation has been designated by the Government of the Province of British Columbia as its chief agency for dealing in Crown industrial landholdings. Contributed surplus arising from the transfer of Crown lands to the Corporation is recorded when title transfers. When land is held for development, market value is deemed to be cost; the difference between cost and consideration is credited to contributed surplus. If land is acquired for immediate resale, 70% of the selling price is ascribed to contributed surplus and the balance to earnings.

f. Presentation

Comparative revenue and expense figures for 1979 have been reclassified to conform with the 1980 presentation.

2. Status of the Corporation

The British Columbia Development Corporation is incorporated pursuant to the Development Corporation of British Columbia Act.

3. Land and development projects

Land has been acquired to create industrial parks, which, when completed, will be sold or leased to industrial enterprises. Development projects are undertaken to promote industrial expansion.

At March 31, 1980, land and development projects consisted of:

	1980		1979	
	Acquisition	Development	Total	Total
Land held for future development	\$ 4,282,653	\$ 2,131,473	\$ 6,414,126	\$ 4,363,010
Land and development projects	18,147,335	17,555,138	35,702,473	18,757,486
Developed land held for sale	377,616	4,602,798	4,980,414	11,202,257
	\$22,807,604	\$24,289,409	\$47,097,013	\$34,322,753

4. Investment in leased properties

The Corporation leases land and developed properties under various agreements with terms ranging up to twenty-five years. As leases are generally financing arrangements, they are accounted for as sales.

The net investment in leased properties consists of:

	1980	1979
Total minimum lease payments receivable	\$5,810,081	\$2,859,311
Estimated residual values	247,429	2,648,236
	\$6,057,510	\$5,507,547

Minimum lease payments receivable in each of the next five years, including amounts representing related financing revenue, amount to \$1,032,000 annually.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS March 31, 1980, continued

5. Premises and equipment

Premises and equipment, carried at cost, consist of:

	1980	1979
Office furniture	\$248,277	\$228,430
Data processing	134,826	120,444
Leasehold improvements	319,067	280,696
	702,170	629,570
less: accumulated depreciation and amortization	260,681	183,010
	\$441,489	\$446,560

6. Trust assets

Under an agreement with the Government of the Province of British Columbia, the Corporation acts as agent and administrator of the Low Interest Loan Assistance Programs (L.I.L.A.)

The assets administered under this program consist of:

	1980	1979
Cash and bank term deposits	\$ 2,635,189	\$ 5,135,235
Low interest loans disbursed	15,308,562	3,163,455
Total Trust Assets	\$17,943,751	\$ 8,298,690
Total funds committed and undisbursed under this program	\$ 9,693,220	\$ 2,872,250

7. Related party transactions

The Corporation has agreed to deliver to the Ministry of Industry and Small Business Development, Province of British Columbia, on notice, 120 acres of serviced industrial land at Duke Point. In consideration the Corporation holds a \$12,000,000 deposit.

Net revenues of \$801,575 were earned on sales of Crown industrial lands to the public.

8. Term debt

	1980	1979
9.5% Series "A" Promissory Notes due July 1, 1979	\$ -	\$2,600,000
15.25% Promissory Note payable to the Minister of Finance, Government of the Province of British Columbia, due September 15, 1980	29,000,000	23,000,000
First mortgage on land and buildings, due December 31, 1999, or proportionately as the tenant vacates the property, with interest from 10 days prior to the due dates at bank prime rate plus one percent	3,150,270	3,150,270
Loan payable to the Government of the Province of British Columbia, pursuant to the Subsidiary Agreement on Industrial Development, due progressively as the Corporation sells or leases its Duke Point properties, with interest at one-half of bank prime rate commencing March 6, 1982	4,167,338	-
	\$36,317,608	\$28,750,270

9. Share Capital

	1980	1979
Authorized		
2,000,000 shares with a par value of \$100 each	\$200,000,000	\$200,000,000
Issued and fully paid		
425,000 (1979 - 350,000)	\$ 42,500,000	\$ 35,000,000

10. Contingent liabilities

As part of its industrial development program the Corporation has guaranteed indebtedness and performance of certain industrial enterprises amounting to \$12,875,000 (1979 - \$6,250,000).

11. Commitments

The Corporation leases office premises with annual rentals of \$113,000 in each of the next four years.

BRITISH COLUMBIA DEVELOPMENT CORPORATION

**CONSOLIDATED STATEMENT OF CHANGES
IN INDUSTRIAL DEVELOPMENT PROGRAMS** for the year ended March 31, 1980

	1980	1979
Changes in industrial development programs		
Loan disbursements	\$27,777,617	\$18,067,563
less: loan repayments and provision for losses	6,676,536	3,915,426
Net increase in loans	21,101,081	14,152,137
Net increase in land and development projects	12,774,260	9,366,271
Net increase in investment in leased properties	549,963	2,859,311
Net additions to programs	\$34,425,304	\$26,377,719
Financed by		
Increase in share capital	\$ 7,500,000	\$10,000,000
Increase in term debt	7,567,338	6,150,270
Deposit on land development project	-	12,000,000
Utilization of cash and short term deposits	9,673,498	(4,116,229)
Net change in other assets and liabilities	2,611,949	1,279,838
Contributed surplus	5,790,968	-
Net earnings for the year	1,281,551	1,063,840
	\$34,425,304	\$26,377,719

Auditors' Report

To the Honourable Donald M. Phillips,
Minister of Industry and Small Business Development,
Province of British Columbia.

We have examined the consolidated balance sheet of British Columbia Development Corporation as at March 31, 1980, and the consolidated statements of earnings and retained earnings and changes in industrial development programs for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at March 31, 1980, and the results of its operations and the changes in its industrial development programs for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Vancouver, Canada.
May 27, 1980.



Chartered Accountants

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS
CAPITAL FINANCING AUTHORITY



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Educational Institutions Capital Financing
Authority, and

To the Minister of Finance
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia Educational Institutions Capital Financing Authority as at 31 March 1980 and the statement of receipts and disbursements for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1980 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 2 to the financial statements, applied on a basis consistent with that of the preceding period.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, C.A.
Auditor General

Victoria, British Columbia
27 June 1980

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 1980

ASSETS

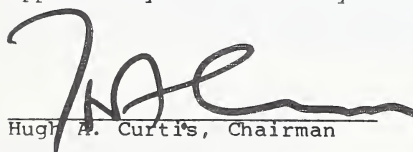
	<u>1980</u>	<u>1979</u> (note 5)
Loans to educational institutions (note 1 and schedule)	\$ 59,831,000	\$ 25,291,000
Less sinking fund instalments and investment income	976,910	123,004
	<u>\$ 58,854,090</u>	<u>\$ 25,167,996</u>

LIABILITIES

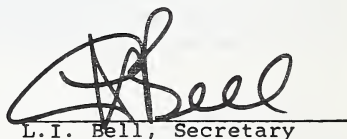
Long-term debt (note 3)	\$ 59,831,000	\$ 25,291,000
Less sinking funds on deposit with the Minister of Finance of the Province of British Columbia (note 4)	976,910	123,004
	<u>\$ 58,854,090</u>	<u>\$ 25,167,996</u>

The five accompanying notes are an integral
part of these financial statements.

Approved by the Authority:



Hugh A. Curtis, Chairman



L.I. Bell, Secretary

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDED 31 MARCH 1980

Receipts	<u>1980</u>	<u>1979</u> (note 5)
Proceeds of Authority debentures issued	\$ 34,540,000	\$ 25,291,000
Interest received on loans to educational institutions	3,578,627	447,877
Sinking fund instalments received from educational institutions	799,773	121,950
Income on sinking fund investments	54,133	1,054
	<hr/> 38,972,533 <hr/>	<hr/> 25,861,881 <hr/>
Disbursements		
Loans to educational institutions	34,540,000	25,291,000
Interest paid on long-term debt	3,578,627	447,877
Instalments paid into sinking funds	799,773	121,950
Investment income allocated to sinking funds	54,133	1,054
	<hr/> 38,972,533 <hr/>	<hr/> 25,861,881 <hr/>
Excess of receipts over disbursements	<hr/> \$ NIL <hr/>	<hr/> \$ NIL <hr/>

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1980

1. The Authority

The Authority was established by the British Columbia Educational Institutions Capital Financing Authority Act, 1976 Chapter 7. Section 3 of the Act states "The purpose of the authority is to assist designated educational institutions to finance their capital expenditures by purchasing debentures issued by them with money raised by the issue and sale of debentures of the authority."

Loans have been made by the Authority prior to the receipt of debentures as security. At the date of approval of these financial statements debentures had been received as security for loans totalling \$3,000,000. As a temporary measure the institutions have given Letters of Undertaking to issue debentures for the remaining amounts.

2. Significant accounting policies

The accounts of the Authority are maintained on a cash basis, modified to include interest accrued on sinking fund investments.

Sinking funds are maintained by the Trustee, the Minister of Finance of the Province of British Columbia, to provide for the retirement of Authority debentures at maturity. Sinking fund instalments, income earned on sinking fund investments, and the corresponding investment of the income by the sinking fund trustee have been reflected in the statement of receipts and disbursements.

3. Long-term debt

a) Authorized to 31 March 1980

<u>Order-in-Council</u>	<u>Date</u>	<u>Amount</u>
1554	8 June 1978	\$25,000,000
827	20 March 1979	\$75,000,000
2702	19 October 1979	\$ 1,025,000

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1980

b) Issued to:					<u>1980</u>	<u>1979</u>
Canada Pension Plan Investment Fund						
<u>Series</u>	<u>Rate</u>	<u>Maturity</u>				
GG-1	9.41%	9	June	1998	\$ 5,000,000	\$ 5,000,000
GG-2	9.82%	10	January	1999	7,757,000	7,757,000
GG-3	10.16%	9	March	1999	12,534,000	12,534,000
GG-4	10.26%	10	April	1999	5,000,000	-
GG-5	10.02%	8	June	1999	2,500,000	-
GG-6	10.49%	10	October	1999	7,775,000	-
GG-7	10.68%	9	November	1999	7,198,000	-
GG-8	11.50%	10	December	1999	5,042,000	-
GG-9	12.74%	10	March	2000	6,000,000	-
					<hr/>	<hr/>
					58,806,000	25,291,000
Province of British Columbia, Public Service Superannuation Fund						
AA-1	10.875%	15	October	1989	1,025,000	-
					<hr/>	<hr/>
					\$59,831,000	\$25,291,000
					<hr/> <hr/>	<hr/> <hr/>

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on long-term debt.

Debentures issued to the Canada Pension Plan Investment Fund are redeemable in whole or in part before maturity at the option of the Minister of Finance of Canada.

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1980

4. Sinking funds

<u>Assets as at 31 March 1980</u>	<u>1980</u>	<u>1979</u>
Cash	\$ 830,772	\$ 2,066
Investments at par (market value \$119,000)	119,000	119,000
Accrued interest	27,138	1,938
	<hr/>	<hr/>
	\$ 976,910	\$ 123,004
	<hr/>	<hr/>

Sinking fund instalments of \$1,505,054 are due in each of the next five years.

5. Comparative figures

Comparative figures for 1979 are for the period from date of commencement, 9 June 1978, to 31 March 1979.

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

SCHEDULE OF LOANS TO EDUCATIONAL INSTITUTIONS

AS AT 31 MARCH 1980

	<u>1980</u>	<u>1979</u>
University of British Columbia: 9.41% to 12.74%, due 1998 to 2000, inclusive.	\$ 25,775,000	\$ 12,000,000
Simon Fraser University: 9.41% to 12.74%, due 1998 to 2000, inclusive.	14,200,000	7,700,000
University of Victoria: 9.41% to 11.5%, due 1998 and 1999.	9,556,000	5,591,000
Emily Carr College of Art: 10.49% to 12.74%, due 1999 and 2000.	3,950,000	-
Fraser Valley College: 10.68% due 1999.	1,000,000	-
Pacific Vocational Institute: 10.68% due 1999.	1,200,000	-
Douglas College: 10.875% to 11.50%, due 1989 to 1999, inclusive.	2,150,000	-
Camosun College 11.50% to 12.74%, due 1999 and 2000.	2,000,000	-
	<u>\$ 59,831,000</u>	<u>\$ 25,291,000</u>



BRITISH COLUMBIA FERRY CORPORATION

**Price
Waterhouse & Co.**
CHARTERED ACCOUNTANTS

International House
Box 398, 880 Douglas Street
Victoria, B.C. V8W 2N8
(604) 383-4191

May 30, 1980

AUDITORS' REPORT

To the Lieutenant-Governor in Council,
Province of British Columbia:

We have examined the balance sheet of British Columbia Ferry Corporation as at March 31, 1980 and the statements of operations, retained earnings, changes in financial position and accounting policies for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1980, the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Price Waterhouse & Co.

Chartered Accountants

BRITISH COLUMBIA FERRY CORPORATION

BALANCE SHEET

ASSETS

	<u>1980</u>	<u>March 31</u> <u>1979</u> (Note 12)
Current assets:		
Cash	\$ 2,696,263	\$ 6,864,918
Short-term investments	23,141,794	21,204,961
Accounts receivable	1,476,113	743,664
Inventories (Note 1)	6,953,138	5,597,657
Prepaid expenses and deposits	<u>503,353</u>	<u>605,643</u>
	34,770,661	35,016,843
Reserved funds (Note 2)	22,776,758	25,548,967
Fixed assets (Note 3):		
Ships, berths, buildings and equipment net of accumulated depreciation	254,500,579	235,768,744

APPROVED BY THE DIRECTORS:

W. A. Duncan Director

A. Michaud Director

\$312,047,998

\$296,334,554

LIABILITIES

	<u>1980</u>	<u>March 31</u> <u>1979</u>
Current liabilities:		
Accounts payable and accrued liabilities	\$ 12,813,914	\$ 9,957,727
Deferred revenue	409,629	515,938
Current portion of long-term debt (Note 4)	<u>1,748,944</u>	<u>1,665,180</u>
	14,972,487	12,138,845
Accrued sick leave liability (Note 5)	3,266,063	3,048,600
Long-term debt (Note 4)	13,764,316	15,513,260
Self-insurance fund (Note 6)	<u>151,950</u>	<u>1,250,000</u>
	<u>32,154,816</u>	<u>31,950,705</u>

SHAREHOLDER'S EQUITY

Share capital:		
Authorized-		
1,000,000 shares without par value with		
a maximum consideration of \$100,000,000		
Issued-		
58,497 shares	5,849,700	5,849,700
Contributed surplus (Note 2)	1,887,671	1,887,671
Excess of appraised value of fixed assets		
over assigned value on acquisition	186,630,471	205,284,585
Retained earnings (Note 9)	<u>85,525,340</u>	<u>51,361,893</u>
	279,893,182	264,383,849
Commitments and subsequent events (Note 10)		
Contingent liabilities (Note 11)		
	<u>\$312,047,998</u>	<u>\$296,334,554</u>

BRITISH COLUMBIA FERRY CORPORATION

STATEMENT OF OPERATIONS

	<u>Year ended March 31</u>	
	<u>1980</u>	<u>1979</u>
		(Note 12)
Operating revenues:		
Tolls	\$ 60,377,636	\$ 54,274,342
Catering	17,933,492	14,226,456
Other	<u>1,101,528</u>	<u>1,136,886</u>
	79,412,656	69,637,684
Less: Cost of food and goods sold	<u>7,839,503</u>	<u>6,439,904</u>
	<u>71,573,153</u>	<u>63,197,780</u>
Operating expenses:		
Salaries, wages and benefits	56,207,472	50,690,403
Depreciation and amortization	20,270,582	19,354,248
Fuel and lubricants	12,103,783	10,057,983
Materials, operating supplies and services	7,582,908	6,314,432
Contracted replacements, repairs and maintenance	7,355,505	8,132,286
Marketing, general and administrative	3,449,166	4,009,284
Charter fees	<u>1,996,453</u>	<u>1,728,403</u>
	<u>108,965,869</u>	<u>100,287,039</u>
Operating loss before subsidy	37,392,716	37,089,259
Province of British Columbia highway equivalent subsidy (Note 7)	<u>49,447,325</u>	<u>46,564,250</u>
Income from operations	12,054,609	9,474,991
Other income, net (Note 8)	<u>3,454,724</u>	<u>2,882,399</u>
Income for the year before undernoted item	15,509,333	12,357,390
Accrued sick leave liability (Note 5)	<u>-</u>	<u>3,048,600</u>
Net income for the year	<u>\$ 15,509,333</u>	<u>\$ 9,308,790</u>

BRITISH COLUMBIA FERRY CORPORATION

STATEMENT OF RETAINED EARNINGS

	<u>Year ended March 31</u>	
	<u>1980</u>	<u>1979</u>
Retained earnings at beginning of year	\$ 51,361,893	\$ 23,371,934
Net income for the year	15,509,333	9,308,790
Transfer from excess of appraised value of fixed assets over assigned value on acquisition January 1, 1977 of amount realized through depreciation provisions and disposals	<u>18,654,114</u>	<u>18,681,169</u>
Retained earnings at end of year	<u><u>\$ 85,525,340</u></u>	<u><u>\$ 51,361,893</u></u>

BRITISH COLUMBIA FERRY CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION

	<u>Year ended March 31</u>	
	<u>1980</u>	<u>1979</u>
	(Note 12)	
Working capital derived from:		
Operations-		
Net income for the year	\$ 15,509,333	\$ 9,308,790
Charges not affecting working capital:		
Depreciation and amortization	20,270,582	19,354,248
Accrued sick leave liability	-	3,048,600
Provision for self-insurance	500,000	500,000
Loss on retirement of fixed assets	366,176	334,645
Loss on disposal of sinking fund investments	<u>960,013</u>	<u>180,358</u>
	37,606,104	32,726,641
Increase in sick leave liability	217,463	-
Decrease in reserved funds assets	<u>1,812,196</u>	<u>-</u>
	<u>39,635,763</u>	<u>32,726,641</u>
Working capital applied to:		
Fixed asset additions	39,368,593	26,031,921
Increase in reserved funds assets	-	2,399,451
Retirement of long-term debt	1,748,944	1,665,180
Decrease in self insurance fund liability	<u>1,598,050</u>	<u>-</u>
	<u>42,715,587</u>	<u>30,096,552</u>
Increase (decrease) in working capital	(3,079,824)	2,630,089
Working capital at beginning of year	<u>22,877,998</u>	<u>20,247,909</u>
Working capital at end of year	<u>\$ 19,798,174</u>	<u>\$ 22,877,998</u>
Working capital comprises:		
Current assets	\$ 34,770,661	\$ 35,016,843
Current liabilities	<u>14,972,487</u>	<u>12,138,845</u>
	<u>\$ 19,798,174</u>	<u>\$ 22,877,998</u>

BRITISH COLUMBIA FERRY CORPORATION

STATEMENT OF ACCOUNTING POLICIES
MARCH 31, 1980Inventories-

Inventories comprise principally spare components, repair and maintenance parts, and operating supplies, and are valued at the lower of cost and current replacement cost.

Fixed assets-

Acquired from the Province of British Columbia effective January 1, 1977:

(a) Ships-

Ships, which comprise part of the total assets acquired from the Province effective January 1, 1977 by Order-In-Council dated December 16, 1976 and transferred at an assigned value of \$1, have been revalued by the Corporation and are reflected in the accompanying financial statements at their estimated depreciated replacement value as at January 1, 1977 on the basis of construction records for labour and materials valued at 1977 cost exclusive of any federal ship building subsidies which may have been available during the extended period of years during which the individual ships were built and during which such subsidies fluctuated substantially. The estimated depreciated replacement value of the ships at January 1, 1977 is not intended to reflect fair market value of the fleet nor can it be considered to approximate fair market value because of the specialized nature and limited saleability of the ships themselves.

In addition, three ships presently under charter by the Province until 1994 are subchartered to the Corporation for the same period at an annual cost of \$1 each, with the Corporation being responsible for all operating, repair, and maintenance costs. Under the terms of the subcharter agreement with the Province, the Corporation may in 1994 request that the Province exercise its option to purchase these ships at its own expense in accordance with the terms of its charter agreement. In the event that

such option is exercised, clear title to the ships will be transferred to the Corporation. As a result of these transactions and agreements, these ships are reflected as capital assets of the Corporation in the accompanying financial statements and are similarly stated at their estimated depreciated replacement value as at January 1, 1977.

(b) Berths, buildings and equipment-

Berths, buildings and equipment also comprise part of the total assets acquired from the Province effective January 1, 1977 by Order-In-Council dated December 16, 1976 and transferred at an assigned value of \$1.

These assets are reflected in the accompanying financial statements at their estimated depreciated replacement value as at January 1, 1977 based upon an appraisal made by Universal Appraisal Company Limited as at that date.

Additions and disposals subsequent to January 1, 1977:

The costs of major replacements, additions, extensions and improvements are capitalized in the fixed asset accounts. The costs of maintenance, repairs, minor renewals or replacements are charged against income. On retirement or disposal of fixed assets, the costs thereof and the related accumulated depreciation are eliminated from the accounts and any gains or losses are reflected in the statement of operations.

Excess of appraised value of fixed assets over assigned value on acquisition January 1, 1977:

Transfers to retained earnings are based upon realization of appreciation through sales and retirements, and depreciation provisions with respect to assets acquired from the Province as at January 1, 1977.

Depreciation and amortization:

Fixed assets are depreciated on the straight line method based upon the following useful lives:

Ships	25 years
Berths	5 to 10 years
Buildings and equipment	4 to 25 years

Leasehold improvements are amortized on the straight line method over the term of the lease plus renewal option.

Self-insurance fund:

The Corporation provides for uninsured losses up to the deductible amount of purchased insurance on ships.

Accrued sick leave liability:

Investments equal to the accrued sick leave liability accrue interest to the credit of the obligation to aggregate a sum required to meet that obligation on retirement of the respective employees.

BRITISH COLUMBIA FERRY CORPORATION

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1980

1. Inventories:

	1980	March 31 1979
Spare components, parts and supplies	\$5,046,770	\$4,829,869
Fuel and lubricants	1,586,578	458,373
Goods for resale	<u>319,790</u>	<u>309,415</u>
	<u>\$6,953,138</u>	<u>\$5,597,657</u>

2. Reserved funds:

The Corporation has segregated assets that are required for specific purposes or are required by statute.

Sinking fund for long-term debt-

Effective January 1, 1977 and pursuant to the British Columbia Ferry Corporation Act, all the liabilities of the British Columbia Ferry Authority in respect of the payment of the principal and interest on the outstanding bonds and debentures of the British Columbia Ferry Authority were assumed by the Corporation, and all money and investments in or forming part of the sinking fund established for repayment of those bonds and debentures were transferred to and vested in the Corporation. The sinking fund is administered by the Ministry of Finance.

This sinking fund is reflected in the accompanying balance sheet at cost for investments acquired after January 1, 1977 or at market value as at January 1, 1977 for investments transferred at that date. The difference between the market value of the investments transferred as at January 1, 1977 and the principal amount of the long-term debt outstanding at that date is shown as contributed surplus under shareholder's equity.

Notes
Page 2Funds reserved for self-insurance
and accrued sick leave liability-

Funds reserved with respect to the self-insurance and accrued sick leave liability provisions are held in short-term commercial security investment.

Reserved funds comprise:

	<u>1980</u>	<u>March 31</u> <u>1979</u>
Sinking fund for long-term debt (Note 4):		
Cash and accrued interest	\$ 1,490,180	\$ 539,445
Investments (market value - \$16,424,018; 1979 - \$19,961,898)	<u>17,868,565</u>	<u>20,710,922</u>
	<u>19,358,745</u>	<u>21,250,367</u>
Fund for accrued sick leave liability (Note 5):		
Accrued interest	85,625	-
Due to general operating funds	(94,627)	-
Investment	<u>3,275,065</u>	<u>3,048,600</u>
	<u>3,266,063</u>	<u>3,048,600</u>
Self-insurance fund:		
Investment	1,750,000	1,250,000
Due to general operating funds	<u>(1,598,050)</u>	<u>-</u>
	<u>151,950</u>	<u>1,250,000</u>
	<u>\$22,776,758</u>	<u>\$25,548,967</u>

3. Fixed assets:

	<u>March 31, 1980</u>			<u>March 31,</u> <u>1979</u>
	<u>Cost or</u> <u>Appraised</u> <u>Value</u>	<u>Accumulated</u> <u>Depreciation</u>	<u>Net Book</u> <u>Value</u>	<u>Net Book</u> <u>Value</u>
Ships owned	\$148,358,804	\$31,404,511	\$116,954,293	\$118,038,412
Ships under capital lease	61,833,971	8,525,846	53,308,125	55,583,761
Berths, buildings and equipment	62,613,824	22,585,189	40,028,635	43,442,612
Construction in progress	<u>44,209,526</u>	<u>-</u>	<u>44,209,526</u>	<u>18,703,959</u>
	<u>\$317,016,125</u>	<u>\$62,515,546</u>	<u>\$254,500,579</u>	<u>\$235,768,744</u>

4. Long-term debt:

Effective January 1, 1977 and pursuant to the British Columbia Ferry Corporation Act, all the liabilities of the British Columbia Ferry Authority in respect of the payment of the principal and interest on the outstanding bonds and debentures of the British Columbia Ferry Authority were assumed by the Corporation and all money and investments in or forming part of the sinking fund established for repayment of those bonds and debentures were transferred to and vested in the Corporation.

The outstanding bonds and debentures as at March 31, 1980 are as follows:

<u>Series</u>	<u>Principal</u>	<u>Rate</u>	<u>Due Date</u>
D	Cdn \$10,000,000	5.00%	October 15, 1982
F	U.S. \$ 5,463,000	5.00%	November 1, 1982

The Canadian dollar equivalent has been expressed at the exchange rate prevailing at January 1, 1977. If translated at the exchange rate prevailing at March 31, 1980 the Canadian dollar equivalent of the current portion of this debt would be increased by approximately \$331,000 and the remaining portion would be increased by approximately \$712,000.

The Province of British Columbia unconditionally guarantees the payment of principal and interest on these bonds and debentures and will pay out of its Consolidated Revenue Funds such sums as may be required to discharge those liabilities in the event that the sinking fund assets are insufficient for that purpose.

With respect to Series F, principal amounts of U.S. \$1,733,000, U.S. \$1,820,000 and U.S. \$1,910,000 become due and payable on November 1, 1980, 1981 and 1982 respectively.

5. Accrued sick leave liability:

On September 1, 1978 the Corporation introduced a short-term illness and

long-term disability plan and as of that date all employees ceased accruing sick leave credits. Under the collective agreement with the employees, in the event of illness, the accumulated sick time may be withdrawn prior to retirement and on retirement any balance remaining is payable in cash at 50% of accredited time. An actuarial evaluation of the liability as at March 31, 1979 by William M. Mercer Limited established the present lump sum value of cash payouts on retirement at \$3,048,600. Funds reserved for liquidation of this liability are invested in short-term commercial security. Accrued sick leave paid to March 31, 1980 of \$94,627 has been charged against the liability.

6. Self-insurance fund:

In addition to purchased insurance coverage on ships the Corporation has provided \$1,750,000 between January 1, 1977 and March 31, 1980 by way of self-insurance to provide funding for uninsured losses up to this amount. Funds reserved for this purpose are held in short-term commercial security investment. It is the Corporation's intention to make further provisions sufficient to cover deductible amounts as determined by the Corporation upon continual review and revision to its insurance coverage. Charged to operations and included in general expense was \$500,000 for the year ended March 31, 1980 and \$500,000 for 1979.

\$1,598,050 representing the cost of repairs to the M.V. "Queen of Alberni" and other related costs in connection with the grounding on August 9, 1979 has been charged to this fund.

7. Highway equivalent subsidy:

The amount of the subsidy received by the Corporation from the Province of British Columbia is substantially equivalent to the aggregate of the annual cost of maintaining, and the annual amortization of the capital cost of, a two-lane highway built through difficult terrain in the coastal region and of a length equal to that of the ferry routes operated by the Corporation.

8. Other income (expense):

	<u>Year ended March 31</u> <u>1980</u>	<u>1979</u>
Transactions of sinking fund established for repayment of long-term debt:		
Sinking fund investment income	\$1,937,666	\$1,683,696
Net gain (loss) on disposals of sinking fund investments	(960,013)	(180,358)
Interest expense on long-term debt	(879,644)	(964,968)
Foreign exchange loss on long-term debt principal payment	<u>(289,905)</u>	<u>(245,918)</u>
	(191,896)	292,452
Interest earned on funds in bank and short-term investments	4,012,796	2,924,592
Loss on retirement of fixed assets	<u>(366,176)</u>	<u>(334,645)</u>
	<u>\$3,454,724</u>	<u>\$2,882,399</u>

The U.S. dollar component of interest expense on long-term debt is expressed at the rate of exchange prevailing at date of payment.

9. Retained earnings:

Retained earnings is comprised of-

	<u>Balance</u> <u>April 1/79</u>	<u>Additions</u> <u>for the</u> <u>year ended</u> <u>March 31/80</u>	<u>Balance</u> <u>March 31/80</u>
Net income from operations	\$ 6,972,868	\$15,509,333	\$22,482,201
Transfer from excess of appraised value of fixed assets over assigned value on acquisition January 1, 1977 of amount realized through depreciation provisions and disposals	<u>44,389,025</u>	<u>18,654,114</u>	<u>63,043,139</u>
	<u>\$51,361,893</u>	<u>\$34,163,447</u>	<u>\$85,525,340</u>

10. Commitments and subsequent events:

The Corporation is contractually committed to the construction of two large ferries and to bring up to class and to install overnight accommodation on the M.V. "Queen of the North". The total estimated cost of these projects, net of federal shipbuilding subsidy, is \$54.2 millions. At March 31, 1980 the estimated net cost to complete construction of the two ferries is \$12 millions and to complete modifications to the M.V. "Queen of the North" is \$2.6 millions.

In addition, the Corporation is committed or intends to commit to other capital expenditures totalling \$30.2 millions, including \$1.6 million for modifications to the M.V. "Queen of Prince Rupert" in connection with a short-term bare boat charter to British Columbia Steamship Company (1975) Ltd.

11. Contingent liabilities:

There are claims for damages and actions pending against the Corporation which are either covered by insurance or in the aggregate are not material.

12. Comparative figures:

Certain comparative figures for the previous year have been reclassified to conform with the March 31, 1980 financial statement presentation.

BRITISH COLUMBIA HARBOURS BOARD



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Harbours Board:

I have examined the statement of financial position of the British Columbia Harbours Board as at 31 March 1980 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at 31 March 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, C.A.
Auditor General

Victoria, British Columbia
12 June 1980

BRITISH COLUMBIA HARBOURS BOARD
STATEMENT OF FINANCIAL POSITION
as at March 31, 1980

Exhibit A

ASSETSLIABILITIES, CAPITAL AND RETAINED EARNINGS

<u>Current assets</u>		<u>1980</u>	<u>1979</u>	<u>Current liabilities</u>		<u>1980</u>	<u>1979</u>
Cash and deposits		\$ 3,771,710	\$ 1,142,821	Accounts payable	\$	253,603	\$ 287,627
Accounts receivable		359,674	316,906				
Prepaid expenses		16,830	10,561				
		<u>4,148,214</u>	<u>1,470,288</u>				
<u>Fixed assets</u>				<u>Advances</u>			
Buildings and equipment		1,764,826	1,757,132	Due to Province of British Columbia (note 1F)		18,838,693	18,838,693
Less accumulated depreciation		<u>911,197</u>	<u>816,353</u>				
		853,629	940,779				
Land excluding railway right-of-way		11,533,342	11,529,860	<u>Capital and Retained earnings</u>			
Railway (note 1D)		17,830,196	17,830,196	Grants in aid of construction		5,501,724	5,501,724
		<u>30,217,167</u>	<u>30,300,835</u>	Retained earnings - Exhibit B		9,771,361	7,143,079
		\$34,365,381	\$31,771,123			<u>\$34,365,381</u>	<u>\$31,771,123</u>

The two accompanying notes are an integral part of these financial statements

Approved by the Board

D/M. Phillips, Chairman

J.H. King, Member

June 12, 1980

Exhibit B

BRITISH COLUMBIA HARBOURS BOARD
STATEMENT OF INCOME AND RETAINED EARNINGS
for year ended March 31, 1980

	<u>1980</u>	<u>1979</u>
<u>Income</u>		
Railway	\$3,049,667	\$2,537,925
Rental	477,083	470,788
Interest	286,859	226,980
	<hr/> \$3,813,609	<hr/> \$3,235,693
<u>Expenditure</u>		
Depreciation on buildings and equipment	94,844	105,150
General administration	34,244	22,199
Insurance, maintenance and other property expenses	82,816	74,111
Property taxes	59,777	80,319
Railway operations	729,465	711,312
Salaries and benefits	135,236	101,112
Studies and reports	48,945	35,034
	<hr/> 1,185,327	<hr/> 1,129,237
<u>Operating income</u>	2,628,282	2,106,456
Adjustments to prior years income	-	(593,986)
<u>Net income for year</u>	2,628,282	1,512,470
Retained earnings at beginning of year	7,143,079	5,630,609
Retained earnings at end of year - Exhibit A	<hr/> <hr/> \$9,771,361	<hr/> <hr/> \$7,143,079

Exhibit C

BRITISH COLUMBIA HARBOURS BOARD
STATEMENT OF CHANGES IN FINANCIAL POSITION
for year ended March 31, 1980

	<u>1980</u>	<u>1979</u>
<u>Source of funds</u>		
Net income - Exhibit B	\$2,628,282	\$1,512,470
Charge not requiring cash outlay, depreciation	94,844	105,150
	<hr/> 2,723,126 <hr/>	<hr/> 1,617,620 <hr/>
<u>Use of funds</u>		
Repayment of advances (net), Province of British Columbia	-	2,500,000
Expenditure on fixed assets	11,176	1,350
	<hr/> 11,176 <hr/>	<hr/> 2,501,350 <hr/>
Net increase (decrease) in working capital	<hr/> \$2,711,950 <hr/>	<hr/> \$ (883,730) <hr/>
Working capital at beginning of year	\$1,182,661	\$2,066,391
Working capital at end of year	3,894,611	1,182,661
	<hr/> \$2,711,950 <hr/>	<hr/> \$ (883,730) <hr/>


BRITISH COLUMBIA HARBOURS BOARDNOTES TO THE FINANCIAL STATEMENTSas at March 31, 1980

Note 1 Significant Accounting Policies

- A. Land, buildings, equipment and railway are valued at cost to the Board plus grants in aid of construction, less proceeds from granting easements through Board land in the amount of \$522,360. Railway and grants in aid of construction include \$4,821,724 spent by Ministry of Highways on railway overpasses.
- B. In 1974 the Crown in the right of the Province granted the Board approximately 3,500 acres of land below high water in the Roberts Bank area. The portion of this land used for railway right-of-way is included in railway and grants in aid of construction at \$680,000 as valued by management after consultation with independent appraisers.
- C. Depreciation on buildings and equipment has been computed at 10% of the diminishing balance.
- D. By agreement between the Board and the users of its railway, users are responsible for costs of maintaining, renewing and replacing trackage as required. In case of abandonment the users are to compensate the Board in full for actual costs paid including land costs, for sections abandoned. Accordingly no provision for depreciation has been made in respect of the railway.
- E. The Board's railway is managed under contract by British Columbia Railway Company which is responsible for maintaining the right-of-way and for billing user railways for costs and rent on behalf of the Board.
- F. Advances due to the Province of British Columbia are repaid from funds declared by the Board to be surplus to its requirements. Effective from April 1, 1976 the Board is not required to pay interest on these advances.

- Note 2 In 1976 the British Columbia Court of Appeal confirmed the Province's ownership of the bed of the Strait of Georgia and related areas as set out in Order-in-Council number 3459 dated October 31, 1974. This decision confirms that the Crown in right of the Province had authority to transfer to the Board about 1,700 acres of land below low water, bringing the Board's total land holdings in the Roberts Bank area below high water up to 3,500 acres. This area is capable of development for harbour and industrial purposes and contains the causeway, a portion of the railway (see note 1B above) and Roberts Bank Superport. An appeal by the Government of Canada has been filed in the Supreme Court of Canada from the decision of the British Columbia Court of Appeal; a date has not yet been set for hearing. Occupiers in the area have been advised of a potential claim of the Board for ground rental but such a claim is contingent upon the final outcome of the litigation.

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

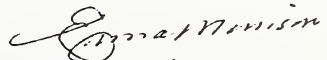
AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Health Care Research Foundation, and

To the Minister of Health
Province of British Columbia:

I have examined the balance sheet of the British Columbia Health Care Research Foundation as at 31 March 1980 and the statement of revenue and expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at 31 March 1980 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Erma Morrison, C.A.
Auditor General

Victoria, British Columbia
20 May 1980

EXHIBIT A

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

(Incorporated under the Societies Act of British Columbia)

BALANCE SHEET

AS AT 31 MARCH 1980

	<u>1980</u>	<u>1979</u>
ASSETS		
Cash and term deposits	\$ 1,232,570	\$ 1,640,671
Accrued interest receivable	25,911	41,604
	<u>\$ 1,258,481</u>	<u>\$ 1,682,275</u>
LIABILITIES		
Accounts payable	\$ 19,579	\$ -
Research grants payable	83,300	10,358
SURPLUS (EXHIBIT B)	1,155,602	1,671,917
	<u>\$ 1,258,481</u>	<u>\$ 1,682,275</u>

The two accompanying notes are an integral part of these financial statements.

Approved by the Board of Directors



Chairman



Director

EXHIBIT B

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

STATEMENT OF REVENUE AND EXPENDITURE AND SURPLUS

FOR THE YEAR ENDED 31 MARCH 1980

	<u>1980</u>	<u>1979</u>
REVENUE		
Contributions from the Lottery Fund	\$ 2,700,000	\$ 2,700,000
Interest	357,030	201,350
	<hr/>	<hr/>
	3,057,030	2,901,350
	<hr/>	<hr/>
EXPENDITURE		
Administrative expenses	68,723	14,994
Scholarship awards	127,500	60,000
Research fellowships	16,000	-
Health Care Research grants (note 2)	3,361,122	1,173,372
	<hr/>	<hr/>
	3,573,345	1,248,366
	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	(516,315)	1,652,984
SURPLUS AT BEGINNING OF YEAR	1,671,917	107,287
Adjustment for change in accounting policy (note 1)	-	(88,354)
	<hr/>	<hr/>
SURPLUS AT END OF YEAR (EXHIBIT A)	<u>\$ 1,155,602</u>	<u>\$ 1,671,917</u>

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1980

1. CHANGE IN ACCOUNTING POLICY

The Foundation changed its accounting policy for recording revenue and expenditures, effective 1 April 1978, from the cash basis to the accrual basis of accounting. The effect of this change was to adjust surplus by \$88,354.

2. GRANTS TO RESEARCH ORGANIZATIONS

The Foundation paid grants to support health care research and development projects at the organizations listed below. The grants are administered and disbursed by these organizations as expenses are incurred by research staff. Interest earnings on funds on deposit remain with the organization to offset administrative expenses.

TOTAL GRANTS

	<u>1980</u>	<u>1979</u>
University of British Columbia	\$ 2,904,303	\$ 874,854
University of Victoria	81,632	48,000
Simon Fraser University	112,700	107,828
Cancer Control Agency of B.C.	25,000	52,800
Vancouver Society for Evaluation and Research in Community Health	50,000	45,000
Cerebral Palsy Association of B.C.	10,077	-
Woodlands - Ministry of Human Resources	5,924	-
B.C. Perinatal Society	6,000	-
Courtenay Mental Health Centre	1,501	-
Division of Vital Statistics - Ministry of Health	8,685	-
Royal Jubilee Hospital	57,000	-
Vancouver General Hospital	64,900	-
Shaughnessy Hospital	33,400	-
Community Care Service Society	-	44,890
	<u>\$ 3,361,122</u>	<u>\$ 1,173,372</u>

BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION*Clarkson Gordon*

Chartered Accountants

P.O. Box 10101 Pacific Centre
700 West Georgia Street
Vancouver, Canada V7Y 1C7
(604) 683-7133**AUDITORS' REPORT**

To The Chairman,
British Columbia Housing
Management Commission,
Vancouver, B.C.

We have examined the combined balance sheet of the Province of British Columbia projects and programs managed by the British Columbia Housing Management Commission as at December 31, 1979 and the combined statements of amount due from Canada Mortgage and Housing Corporation and proprietor's account and revenue and expenditure for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances, except as explained in the following paragraph.

As discussed in note 1, the market value rent in the amount of \$23,163,509 was determined internally by the Commission's staff and was not supported by independent appraisals. It was impractical for us to verify rental supplement and vacancy revenues. Also, as discussed in note 1, the provision for amortization has been based on a calculation provided by the Province of British Columbia, which has not been accepted by Canada Mortgage and Housing Corporation. Adjustments, if any, which might have resulted from verification of the rental supplement and vacancy revenues and the provision for amortization could affect the combined results of operations.

- 2 -

In our opinion, except for the effect of any adjustments which might have been required had we been able to verify the rental supplement and vacancy revenues, and the provision for amortization, these combined financial statements present fairly the combined financial position of the projects and programs as at December 31, 1979 and the combined results of their operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Vancouver, Canada,
June 20, 1980.

Clarkson Gordon

Chartered Accountants

STATEMENT 1

PROVINCE OF BRITISH COLUMBIAPROJECTS AND PROGRAMSMANAGED BY THEBRITISH COLUMBIA HOUSING MANAGEMENT COMMISSIONCOMBINED BALANCE SHEETDECEMBER 31, 1979 AND 1978

	<u>1979</u>	<u>1978</u>
<u>A S S E T S</u>		
Term deposits	\$ <u>2,000,000</u>	\$ <u>3,500,000</u>
Accounts receivable, tenants and sundry	<u>589,507</u>	<u>571,308</u>
Prepaid expenses and rental supplements	<u>1,788,617</u>	<u>1,089,690</u>
Disaster loss fund	<u>258,928</u>	<u>173,523</u>
Fixed assets, at cost -		
Data processing equipment and programs	504,922	209,832
Less accumulated depreciation	<u>172,279</u>	<u>120,212</u>
	<u>332,643</u>	<u>89,620</u>
Due from Canada Mortgage and Housing Corporation (statement 2)	<u>10,629,605</u>	<u>9,687,211</u>
	<u>\$15,599,300</u>	<u>\$15,111,352</u>
<u>L I A B I L I T I E S</u>		
Bank indebtedness	\$ 263,750	\$ 386,269
Accounts payable	2,012,055	1,481,361
Accrued amortization payable (note 1(a))	8,378,982	14,258,411
Tenants' prepaid rentals and security deposits	51,757	192,945
Disaster loss reserve	258,928	173,523
Proprietor's account (statement 2)	<u>4,633,828</u>	<u>(1,381,157)</u>
	<u>\$15,599,300</u>	<u>\$15,111,352</u>

On behalf of the Commission:

Vice-Chairman

Member

(See accompanying notes)

STATEMENT 2

PROVINCE OF BRITISH COLUMBIAPROJECTS AND PROGRAMSMANAGED BY THEBRITISH COLUMBIA HOUSING MANAGEMENT COMMISSIONCOMBINED STATEMENT OF AMOUNT DUE FROM CANADA MORTGAGE AND
HOUSING CORPORATION AND PROPRIETOR'S ACCOUNTYEAR ENDED DECEMBER 31, 1979

	Canada Mortgage and Housing Corporation	Proprietor's Account	Total
Balance, beginning of year	\$ 9,687,211	\$ 1,381,157	\$11,068,368
Prior period adjustment (note 2)	<u>(445,886)</u>	<u>(445,886)</u>	<u>(891,772)</u>
As restated	<u>9,241,325</u>	<u>935,271</u>	<u>10,176,596</u>
Receipts (disbursements), in respect of:			
1978 subsidy balances	8,996,975	9,213,131	18,210,106
1979 subsidy balances	2,353,056	(1,103,327)	1,249,729
Working capital	<u>11,350,031</u>	<u>9,603,048</u>	<u>9,603,048</u>
		17,712,852	29,062,883
Credit to partner in respect of 1979 amortization of capital costs of projects	<u>6,239,440</u>		<u>6,239,440</u>
	<u>17,589,471</u>	<u>17,712,852</u>	<u>35,302,323</u>
	<u>(8,348,146)</u>	<u>(16,777,581)</u>	<u>(25,125,727)</u>
Share of rental supplements (statement 3)	7,201,976	3,624,494	10,826,470
Share of shelter supplements (note 3)	4,449,692	4,569,186	9,018,878
Net expenditure in excess of revenue for the year (statement 3)	<u>7,326,083</u>	<u>3,950,073</u>	<u>11,276,156</u>
	<u>18,977,751</u>	<u>12,143,753</u>	<u>31,121,504</u>
Balance, end of year	<u>\$10,629,605</u>	<u>\$ (4,633,828)</u>	<u>\$ 5,995,777</u>

(See accompanying notes)

PROVINCE OF BRITISH COLUMBIA
PROJECTS AND PROGRAMS
MANAGED BY THE

BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION
COMBINED STATEMENT OF REVENUE AND EXPENDITURE
YEARS ENDED DECEMBER 31, 1979 AND 1978

	Section 40	Section 44	Wholly Provincial	Property Management Totals	Assisted Housing Program 44(1)(c) NHA	Rent Supplement Program 44(1)(b) NHA	High Impact Program	1979 Totals	1978 Totals
Revenue:									
Tenant rentals									
Rental supplements									
Vacancies (note 1(b))									
Bad debt expense (note 1(b))									
Sundry									
Total revenue									
Expenditure:									
Operating (note 1(b))									
Maintenance									
Painting									
Administration and improvement									
Administration									
Fire insurance									
Other									
Total operating expenditure									
Amortization									
Grants in lieu of taxes (note 4)									
Tenant Association grants									
Provincial Programs									
Total project and program expenditure									
Interest on working capital									
Total expenditure									
Expenditure in excess of revenue before interest									
Interest and other income									
Net expenditure in excess of revenue for the year									
Province of British Columbia									
Canada Mortgage and Housing Corporation									

(See accompanying notes)

PROVINCE OF BRITISH COLUMBIAPROJECTS AND PROGRAMSMANAGED BY THEBRITISH COLUMBIA HOUSING MANAGEMENT COMMISSIONNOTES TO COMBINED FINANCIAL STATEMENTSDECEMBER 31, 19791. Significant accounting policies

a) Basis of financial statement presentation -

These financial statements combine four separate financial statements of projects and programs operated by the Province of British Columbia (Ministry of Lands, Parks and Housing) and managed by the British Columbia Housing Management Commission, each of which has its own subsidy sharing agreement. The allocation of each of the subsidies is as follows:

	<u>Subsidy Share</u>	
	<u>Canada Mortgage and Housing Corporation</u>	<u>Province of British Columbia</u>
N.H.A. Section 40 properties	75%	25%
N.H.A. Section 44 properties	50%	50%
Wholly Provincial properties and Programs		100%
Rent Supplement Programs -		
Rent Supplement Program - 44(1)(b) NHA	53%	47%
Assisted Rental Program - 44(1)(a) NHA	50%	50%
High Impact Grants - 44(1)(b) NHA	20%	80%

As the subsidy sharing agreement for High Impact grants has not yet been formalized, the above subsidy share has been estimated.

The statements do not reflect the capital cost of the projects, however a provision for amortization is accrued and payable in part to the Provincial Rental Housing Corporation and in part credited to Canada Mortgage and Housing Corporation in lieu of depreciation and interest

- 2 -

on capital costs. The provision for amortization is based on the annual payment that would be required to repay the principal and interest on the capital cost of the projects over a period of approximately fifty years. The provision for amortization included in these financial statements is based upon a calculation provided by the Province of British Columbia. The partners do not currently agree on the amount of amortization to be charged. According to Canada Mortgage and Housing Corporation the amortization should be \$192,491 greater than the amortization provided.

b) Rental revenue -

Monthly rental rates for individuals renting units in the projects are determined on a basis whereby those residents pay up to 25% of their income or the market value rent, whichever is less.

The Province of British Columbia and Canada Mortgage and Housing Corporation have agreed to supplement the rental revenue earned by the Projects by absorbing the difference between the rent charged to tenants and the market value rent.

The market value rent is determined by the Commission's staff.

In future it is the intention of the Commission to obtain independent appraisals on the market value rent in all cases.

Rental revenue includes rental supplements determined on the above basis.

Vacancies is the amount determined by the Commission to represent rental revenue as full occupancy market value rent. An equal amount for vacancy expense is included in operating expenses.

- 3 -

2. Prior period adjustment

The opening balance of amounts due from Canada Mortgage and Housing Corporation and the proprietor's account have been restated by \$891,772 to reflect an adjustment in respect of prior year's amortization charges.

3. Shelter supplements

The Rent Supplement Program, Section 44(1)(b) NHA, provides supplements to non-profit societies which are designated as eligible to receive monthly payments for subsidy assistance. These payments represent the difference between the full recovery rents as approved by Canada Mortgage and Housing Corporation and the actual rental revenue resulting from tenants paying up to 25% of their income or the market value rent, whichever is less. Shelter supplements under this program amounted to \$6,218,856 for the year ended December 31, 1979.

The High Impact Grants Program, Section 44(1)(b) NHA, provides grants to reduce the operating expenses of non-profit societies and thereby reduce the average rent required from the tenants. The maximum amount of the grant available is 10% of the total capital improvements made by the societies exclusive of land. Shelter supplements under this program amounted to \$847,219 for the year ended December 31, 1979.

The Assisted Rental Program, Section 44(1)(a) NHA, provides supplements for up to 25% of the low income occupants of Assisted Rental Program buildings so that those residents pay up to 25% of their income or the market value rent, whichever is less. Shelter supplements under this program amounted to \$1,952,803 for the year ended December 31, 1979.

4. Grants in lieu of taxes

The Province of British Columbia pays to the municipalities a sum equivalent to property taxes in lieu of such taxes and this sum is not subject to relief by grant.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY

**Price
Waterhouse & Co.**
CHARTERED ACCOUNTANTS

1075 West Georgia Street
Vancouver, B.C. V6E 3G1
(604) 682-4711 Telex 04-507740

REPORT OF THE AUDITORS

The Lieutenant-Governor in Council,
Province of British Columbia:

We have examined the balance sheet of British Columbia Hydro and Power Authority as at 31 March 1980, and the statements of income and earnings employed in the business and changes in financial position for the year then ended and the statement of bonds and debentures as at 31 March 1980. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of British Columbia Hydro and Power Authority as at 31 March 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Price Waterhouse & Co.

Vancouver, British Columbia
23 June 1980

Chartered Accountants

BRITISH COLUMBIA HYDRO AND POWER AUTHORITYBALANCE SHEET AS AT 31 MARCH 1980

	<u>1980</u>	<u>1979</u>
	(in thousands)	
<u>FIXED ASSETS:</u>		
Fixed assets in service, at cost	\$5,991,376	\$5,339,303
Less-		
Accumulated depreciation	<u>1,063,730</u>	<u>980,507</u>
	4,927,646	4,358,796
Unfinished construction	<u>1,042,777</u>	<u>1,030,256</u>
	<u>5,970,423</u>	<u>5,389,052</u>
<u>CURRENT ASSETS:</u>		
Cash	1,393	1,439
Temporary investments, at cost (Note 2)	315,743	392,484
Accounts receivable and unbilled revenues	163,523	166,722
Materials and supplies, at average cost	53,632	49,572
Prepaid expenses	<u>1,444</u>	<u>2,022</u>
	<u>535,735</u>	<u>612,239</u>
<u>OTHER ASSETS:</u>		
Mortgages and other deferred accounts receivable	6,598	3,468
Insurance fund	5,000	5,000
Unamortized discount and expense on bonds and debentures	<u>30,012</u>	<u>28,706</u>
	41,610	37,174
	<u><u>\$6,547,768</u></u>	<u><u>\$6,038,465</u></u>

APPROVED BY THE DIRECTORS:



Charles W. Brazier, Q.C., Director



Robert W. Bonner, Q.C., Director

	<u>1980</u>	<u>1979</u>
	(in thousands)	
<u>LONG-TERM LIABILITIES:</u>		
Bonds and debentures, per statement (Note 3)	\$5,175,727	\$4,739,482
Deferred liabilities	<u>35,555</u>	<u>35,270</u>
	<u>5,211,282</u>	<u>4,774,752</u>
 <u>PARITY DEVELOPMENT BONDS,</u>		
payable on demand (Notes 3 and 4)	<u>25,000</u>	<u>50,000</u>
 <u>CURRENT LIABILITIES:</u>		
Bank indebtedness	8,928	12,674
Accounts payable	227,670	201,230
Accrued interest	139,588	122,788
Bond and debenture payments due within one year-		
Sinking fund instalments	48,181	48,100
Maturities, less sinking fund	<u>46,693</u>	<u>-</u>
	<u>471,060</u>	<u>384,792</u>
 <u>CONTRIBUTIONS ARISING FROM COLUMBIA RIVER TREATY</u>	<u>414,612</u>	<u>423,826</u>
 <u>CONTRIBUTIONS IN AID OF CONSTRUCTION</u>	<u>146,213</u>	<u>127,752</u>
 <u>EARNINGS EMPLOYED IN THE BUSINESS</u>	<u>279,601</u>	<u>277,343</u>
 <u>COMMITMENTS (Note 7)</u>		
	<u><u>\$6,547,768</u></u>	<u><u>\$6,038,465</u></u>

BRITISH COLUMBIA HYDRO AND POWER AUTHORITYSTATEMENT OF INCOME AND EARNINGS EMPLOYED IN THE BUSINESSFOR THE YEAR ENDED 31 MARCH 1980

	<u>1980</u>	<u>1979</u>
	<u>(in thousands)</u>	
Revenues	\$916,006	\$862,514
Expenses:		
Salaries, wages and employee benefits	144,296	132,144
Materials and services	175,773	164,602
Grants, school taxes and water rentals	71,176	66,444
Depreciation	118,925	106,292
Interest (Note 6)	309,760	283,002
	<u>819,930</u>	<u>752,484</u>
Net income for the year from continuing operations (Note 9)	96,076	110,030
Loss for the year on passenger transportation operations (Notes 8 and 9)	<u>(55,918)</u>	<u>(61,407)</u>
Net income for the year before extraordinary item	40,158	48,623
Extraordinary item:		
Loss on discontinuance of passenger transportation service (Note 8)	<u>(37,900)</u>	<u>-</u>
Net income for the year	2,258	48,623
Earnings employed in the business:		
At beginning of year	<u>277,343</u>	<u>228,720</u>
At end of year	<u>\$279,601</u>	<u>\$277,343</u>

1979 figures have been reclassified to conform with the presentation
used for 1980 (Note 8).

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED 31 MARCH 1980

	<u>1980</u>	<u>1979</u>
	(in thousands)	
Source of funds:		
Continuing operations-		
Net income for the year	\$ 96,076	\$110,030
Charges not affecting current funds:		
Depreciation	118,925	106,292
Other	<u>666</u>	<u>1,019</u>
Funds provided by continuing operations	<u>215,667</u>	<u>217,341</u>
Passenger transportation operations-		
Loss for the year	(55,918)	(61,407)
Charges not affecting current funds:		
Depreciation	<u>2,800</u>	<u>3,865</u>
Funds required by passenger transportation operations	<u>(53,118)</u>	<u>(57,542)</u>
Total funds provided by operations	162,549	159,799
Bonds	563,040	473,722
Contributions in aid of construction	24,364	18,815
Return of payment in respect of litigation	-	36,500
Miscellaneous	<u>(2,136)</u>	<u>2,610</u>
	<u>\$747,817</u>	<u>\$691,446</u>
Application of funds:		
Fixed assets	\$754,800	\$721,611
Sinking funds-		
Instalments	48,887	43,771
Income (Note 6)	33,106	25,568
Retirement of bonds and debentures	-	7,341
Retirement of Parity Development Bonds	25,000	25,000
Extraordinary item - portion of loss on discontinuance of passenger transportation service affecting working capital	<u>2,022</u>	<u>-</u>
	863,815	823,291
Decrease in working capital exclusive of changes in current portion of bonds and debentures	<u>115,998</u>	<u>131,845</u>
	<u>\$747,817</u>	<u>\$691,446</u>

1979 figures have been reclassified to conform with the presentation used for 1980 (Note 8).

BRITISH COLUMBIA HYDRO AND POWER AUTHORITYSTATEMENT OF BONDS AND DEBENTURES AS AT 31 MARCH 1980

<u>Interest Rate %</u>	<u>Series</u>	<u>Date of Maturity</u>	<u>1980</u>	<u>1979</u>
			(in thousands)	
<u>PAYABLE IN CANADIAN CURRENCY:</u>				
<u>ISSUED BY BRITISH COLUMBIA HYDRO AND POWER AUTHORITY-</u>				
Bonds:				
3-1/4	B	1 October 1979	\$ -	\$ 10,000
9-3/4	EH	16 December 1981	100,000 (1)	100,000 (1)
8-7/8	DT	2 January 1982	25,000	25,000
5-1/4	A	1 May 1982	32,496	32,496
9-3/4	DV	3 December 1982	100,000	100,000
8-5/8	DW	19 February 1985	100,000 (2)	100,000 (2)
12-1/2	FA	19 February 1985	200,000	-
5.46	W-A	1 February 1987	80,396	80,396
5.71	W-B	1 February 1988	95,001	95,001
6.68	W-C	3 February 1989	65,862	65,862
7.32	WD	2 September 1989	68,396	68,396
7.77	WE	2 March 1991	110,949	110,949
5-3/4	U	18 April 1991	40,000	40,000
5-3/4	X	1 July 1991	5,000	5,000
6-1/4	AG	1 December 1991	20,000	20,000
7.10	WF	2 March 1992	109,182	109,182
6	AJ	15 March 1992	25,000	25,000
6	BA	29 May 1992	2,500	2,500
6.10	AL-A	2 July 1992	10,000	10,000
6-1/4	AM	4 July 1992	25,000	25,000
6-1/4	BB	19 July 1992	4,000	4,000
6-1/2	AP	1 November 1992	20,000	20,000
6-3/4	BC	1 February 1993	10,200	10,200
6-3/4	Z-S	15 February 1993	3,300	3,300
6-3/4	Z-T	15 February 1993	4,200	4,200
5	C	1 March 1993	15,000	15,000
7.33	WG	9 March 1993	73,847	73,847
6-7/8	AR	29 March 1993	10,000	10,000
5-1/4	D	1 May 1993	25,000	25,000
5-1/4	F	1 June 1993	10,000	10,000
7-1/4	AS	1 June 1993	10,000	10,000
7-1/4	BD	2 July 1993	5,500	5,500
7	AU	5 August 1993	10,000	10,000
7	AV	1 October 1993	10,000	10,000
Carried forward			\$1,425,829	\$1,235,829

- 2 -

<u>Interest Rate %</u>	<u>Series</u>	<u>Date of Maturity</u>	<u>1980</u>	<u>1979</u>
(in thousands)				
<u>PAYABLE IN CANADIAN CURRENCY continued:</u>				
<u>ISSUED BY BRITISH COLUMBIA HYDRO AND POWER AUTHORITY continued-</u>				
	Brought forward		\$1,425,829	\$1,235,829
5-1/4	G	15 October 1993	15,000	15,000
7	BE	1 December 1993	12,800	12,800
7	Z-G	15 December 1993	7,000	7,000
5-1/4	H	15 December 1993	10,000	10,000
5-1/4	J	1 March 1994	10,000	10,000
7.54	WH	4 March 1994	91,105	91,105
7-1/2	AW	31 March 1994	10,000	10,000
7-1/2	AX	2 June 1994	25,000	25,000
5-1/4	L	2 July 1994	10,000	10,000
7-5/8	AY	1 October 1994	30,000	30,000
8	CA	1 December 1994	10,000	10,000
5-1/4	M	15 December 1994	20,000	20,000
8	CB	30 December 1994	15,000	15,000
8.78	WJ	7 February 1995	66,609	66,609
5-1/4	N	15 March 1995	10,000	10,000
8	CC	31 March 1995	20,000	20,000
8	CD	31 March 1995	5,000	5,000
9-1/2	ET	1 June 1995	25,000	25,000
8.92	WK	2 July 1995	26,546	26,546
8	CE	1 August 1995	10,000	10,000
5-3/8	S	15 September 1995	10,000	10,000
7.54	CF	30 December 1995	15,000	15,000
6.90	CH	30 March 1996	10,000	10,000
6.90	CJ	30 March 1996	20,000	20,000
7.25	CK	1 October 1996	20,000	20,000
7.25	CL	1 October 1996	5,000	5,000
6.93	CM	15 December 1996	20,000	20,000
6.93	CN	15 December 1996	5,000	5,000
6.90	CP	1 March 1997	7,000	7,000
7.38	CR	15 June 1997	10,000	10,000
7.76	CT	3 November 1997	25,000	25,000
8.95	WL	10 November 1997	40,353	40,353
7.76	CU	15 November 1997	4,000	4,000
7.63	CV	15 December 1997	5,000	5,000
7.63	CW	15 December 1997	25,000	25,000
10-3/4	EB	29 December 1997	29,000	29,000
7.48	CX	30 March 1998	25,000	25,000
9.44	WM	9 June 1998	51,833	51,833
8	CZ	3 July 1998	20,000	20,000
	Carried forward		\$2,202,075	\$2,012,075

- 3 -

<u>Interest Rate %</u>	<u>Series</u>	<u>Date of Maturity</u>	<u>1980</u>	<u>1979</u>
				(in thousands)

PAYABLE IN CANADIAN CURRENCY continued:ISSUED BY BRITISH COLUMBIA HYDRO AND POWER AUTHORITY continued-

	Brought forward		\$2,202,075	\$2,012,075
8	DA	1 September 1998	30,000	30,000
8-1/8	DB	1 November 1998	13,000	13,000
8-1/8	DC	1 November 1998	7,000	7,000
8.30	DD	1 December 1998	7,000	7,000
8.30	DE	15 December 1998	5,000	5,000
8.30	DF	15 December 1998	15,000	15,000
8.55	DG	15 February 1999	15,000	15,000
8.55	DH	15 February 1999	5,000	5,000
8.70	DJ	29 March 1999	25,000	25,000
8.70	DK	29 March 1999	5,000	5,000
10.20	VI	10 May 1999	12,000	-
9.45	DL	15 May 1999	25,000	25,000
9.45	DM	15 May 1999	5,000	5,000
10-1/2	DR	30 August 1999	12,000	12,000
10.40	DS	15 October 1999	15,000	15,000
11-1/2	VJ	10 December 1999	5,000	-
10	DU	2 January 2000	50,000	50,000
9-3/4	DZ	10 February 2000	10,000	10,000
9-7/8	DX	1 May 2000	45,000	45,000
10-1/2	EE	18 August 2000	10,000	10,000
10-1/2	ED	1 September 2000	50,000	50,000
10	EC	15 October 2000	50,000 (3)	50,000 (3)
10	EF	17 February 2001	50,000	50,000
10-3/8	EG	29 March 2001	60,000	60,000
9	EL	24 January 2002	50,000	50,000
9-1/2	EO	2 June 2002	100,000	100,000
9-1/4	EP	15 August 2002	100,000	100,000
9-1/4	EQ	1 November 2002	75,000	75,000
9-3/8	ER	15 December 2002	100,000	100,000
9-3/4	ES	1 March 2003	100,000	100,000
9-3/4	EU	5 July 2003	150,000	150,000
10	EV	1 December 2003	150,000	150,000
10-1/4	EW	15 February 2004	100,000	100,000
10	EX	4 June 2004	100,000	-
10-3/4	EY	3 October 2004	150,000	-
12-3/4	EZ	19 February 2005	100,000	-
	Carried forward		\$4,003,075	\$3,446,075

- 4 -

<u>Interest Rate %</u>	<u>Series</u>	<u>Date of Maturity</u>	<u>1980</u>	<u>1979</u>
			(in thousands)	
<u>PAYABLE IN CANADIAN CURRENCY continued:</u>				
	Brought forward		\$4,003,075	\$3,446,075

ISSUED BY THE FORMER BRITISH COLUMBIA ELECTRIC
COMPANY LIMITED-

First Mortgage Bonds, after deducting bonds redeemed
in accordance with sinking fund requirements:

3-3/4	"J"	1 June	1980	7,234	7,761
4-1/4	"K"	1 February	1981	13,959	14,996
5	"L"	1 February	1982	19,167	20,687
5-1/8	"M"	2 January	1988	23,054	25,395
5-1/2	"N"	1 March	1989	15,048	16,496
6-1/2	"O"	1 April	1990	17,618	18,865
5-3/4	"P"	1 May	1991	9,180	9,743
4	"F"	1 July	1991	700	881

Perpetual Callable Bonds:

4				171	179
4-1/4				63	67
4-1/2				86	92
4-3/4				254	262
5				229	247
5-1/2				134	145

25-year Callable Bonds:

4	AA	1 August	1986	11,829	11,821
4-1/4	AB	1 August	1986	10,937	10,933
4-1/2	AC	1 August	1986	14,914	14,908
4-3/4	AD	1 August	1986	26,159	26,151
5	AE	1 August	1986	24,771	24,753
5-1/2	AF	1 August	1986	14,867	14,855

ISSUED BY THE FORMER BRITISH COLUMBIA
POWER COMMISSION-

Bonds:

5	MC	15 September	1982	5,149	5,149
3-3/4	C	15 September	1991	3,000	3,000
4	D	21 May	1992	1,000	1,000
4	E	15 June	1992	1,000	1,000
4	F	15 September	1992	1,500	1,500
5	MD	15 September	1992	18,724	18,724
5	N	15 September	1992	10,000	10,000

Total payable in Canadian currency	\$4,253,822	\$3,705,685
------------------------------------	-------------	-------------

<u>Interest Rate %</u>	<u>Series</u>	<u>Date of Maturity</u>	<u>1980</u>	<u>1979</u>	
			(in thousands)		
<u>PAYABLE IN CANADIAN CURRENCY</u>					
	Brought forward		<u>\$4,253,822</u>	<u>\$3,705,685</u>	
<u>PAYABLE IN UNITED STATES CURRENCY:</u>					
<u>ISSUED BY BRITISH COLUMBIA HYDRO AND POWER AUTHORITY-</u>					
Bonds:					
7-3/4	EM	15 May	1985	\$ 75,000	\$ 75,000
5-5/8	Y	2 July	1991	38,750	40,000
5-7/8	AH	2 January	1992	50,000	50,000
6-1/4	AK	1 June	1992	50,000	50,000
9-5/8	EJ	15 July	1996	500,000	500,000
10-1/4	DN	1 October	1999	100,000	100,000
9-5/8	DY	1 June	2005	150,000	150,000
8-5/8	EK	1 December	2006	175,000	175,000
8-3/8	EN	15 June	2007	200,000	200,000
<u>ISSUED BY THE FORMER BRITISH COLUMBIA POWER COMMISSION-</u>					
Bonds:					
4	G	1 November	1988	10,000	10,000
3-1/4	H	15 July	1989	6,300	6,300
Debentures:					
3-3/4	K	15 June	1986	20,000	20,000
4-3/8	L	15 April	1987	25,000	25,000
3-7/8	P	1 February	1988	<u>20,000</u>	<u>20,000</u>
Total payable in United States currency			1,420,050	1,421,300	
Exchange premium at date of issue			<u>16,459</u>	<u>16,554</u>	
			<u>1,436,509</u>	<u>1,437,854</u>	
Total bonds and debentures outstanding carried forward			5,690,331	5,143,539	

- 6 -

	<u>1980</u>	<u>1979</u>
	(in thousands)	
Total bonds and debentures outstanding brought forward	\$5,690,331	\$5,143,539
Less-		
Sinking funds on deposit with Trustee, Minister of Finance for the Province of British Columbia	<u>419,730</u>	<u>355,957</u>
	<u>5,270,601</u>	<u>4,787,582</u>
Less-		
Bond and debenture payments due within one year:		
Sinking fund instalments	48,181	48,100
Maturities, less sinking fund	<u>46,693</u>	<u>-</u>
	<u>94,874</u>	<u>48,100</u>
	<u>\$5,175,727</u>	<u>\$4,739,482</u>

- (1) \$50,000,000 payable 16 December 1980 (selected by lot).
 (2) \$50,000,000 payable 19 February 1984 (selected by lot).
 (3) Redeemable at option of holder on 15 October 1983.

Total bond and debenture maturity and sinking fund requirements for the years ending 31 March 1981 to 1985 are estimated as follows (in millions):

	Principal Amount of Maturities	Funds Accumulated to Maturity Date in Sinking Funds	Cash Requirements		
			<u>Maturities</u>	<u>Sinking Funds</u>	<u>Total</u>
1981	\$ 71.2	\$24.5	\$ 46.7	\$ 48.2	\$ 94.9
1982	97.7	39.1	58.6	84.9	143.5
1983	132.5	61.3	71.2	95.0	166.2
1984	50.0	11.7	38.3	101.6	139.9
1985	250.0	13.7	236.3	106.5	342.8

BRITISH COLUMBIA HYDRO AND POWER AUTHORITYNOTES TO FINANCIAL STATEMENTS
AS AT 31 MARCH 1980

1. Significant accounting policies:

B.C. Hydro is a crown corporation of the Province of British Columbia. The accounting policies of the corporation conform to accounting principles generally accepted in Canada for public utilities. A description of significant accounting policies follows.

Fixed assets and depreciation-

Fixed assets consist principally of land, water rights, storage dams, plants for the generation, transmission and distribution of electricity and gas, freight railway and rolling stock.

Fixed assets include the cost of plant financed by contributions in aid of construction and contributions arising from the Columbia River Treaty. Contributions in aid of construction, which include grants for rural electrification from the Government of the Province of British Columbia and amounts paid by customers towards construction of plant, are being amortized over the estimated service lives of the related assets, and the credit resulting therefrom is offset against the corresponding provision for depreciation. Contributions arising from the Columbia River Treaty are being amortized over the remaining term of the Treaty, which expires in 2025, and the credit resulting therefrom is offset against and is equal to the annual provision for depreciation of the related assets.

B.C. Hydro charges interest to unfinished construction at rates equivalent to the cost of borrowing funds.

The depreciation policy of B.C. Hydro is to charge the original cost of fixed assets to income over the estimated service lives of the assets. Depreciation is provided on all depreciable assets in service at the beginning of each year and is computed on the straight-line method. Composite rates by service were as follows-

	<u>1980</u> (%)	<u>1979</u> (%)
Electric	2.61	2.56
Gas	2.70	2.65
Rail freight	3.64	3.20

1. Significant accounting policies continued:

Insurance-

B.C. Hydro generally follows a policy of self-insurance for damage to plant and equipment and for general liability, and any losses incurred are charged to income. An insurance fund of \$5,000,000, invested in government and municipal bonds and short-term deposits with financial institutions, is maintained to provide funding for uninsured losses up to that amount. To protect against losses in excess of \$5,000,000, B.C. Hydro carries catastrophe insurance which provides coverage up to \$100,000,000.

Insurance coverage on major projects under construction is purchased either by B.C. Hydro or by its contractors as required by B.C. Hydro. Fire insurance coverage on certain plant and equipment is also purchased to comply with trust deed requirements.

Unamortized discount and expense on bonds and debentures-

These costs are amortized by charges to income over the life of the respective issues.

Rural electrification assistance grant-

B.C. Hydro received a grant of \$3,000,000 from the Provincial Government for rural electrification assistance. These funds were used to offset operating losses of electric systems purchased or constructed in isolated areas with such funds and to improve and extend electric service in rural areas.

Foreign exchange-

The liability for bonds and debentures payable in United States currency is translated to Canadian currency at the rates of exchange prevailing at the date the debt was incurred. Translated at the rates prevailing at 31 March 1980, the liability for bonds and debentures payable in United States currency would have been increased by approximately \$262,000,000 (1979 - \$210,000,000). Current assets and current liabilities in United States currency, including bonds and debentures payable within one year, are translated at the rate of exchange prevailing at the date of the balance sheet. Foreign exchange adjustments are included in income.

2. Temporary investments:

	1980	1979
	(in thousands)	
Deposits with banks and other financial institutions	\$106,967	\$265,014
Notes of banks and other financial institutions	205,279	123,282
Bonds held for sinking fund	3,497	4,188
	<u>\$315,743</u>	<u>\$392,484</u>

3. Guarantee by Province of British Columbia:

The Government of the Province of British Columbia has unconditionally guaranteed the principal of and premium, if any, and interest on B.C. Hydro's bonds, debentures and Parity Development Bonds.

4. Parity Development Bonds:

	1980	1979
	(in thousands)	
8-1/2% Series DP due 1 September 1979	\$ -	\$25,000
8-1/2% Series EA due 1 September 1980	<u>25,000</u>	<u>25,000</u>
	<u>\$25,000</u>	<u>\$50,000</u>

5. Pension plans:

Employees of B.C. Hydro are covered under contributory pension plans. It is B.C. Hydro's practice to obtain periodic actuarial valuations of the plans for purposes of determining annual pension cost and funding requirements. Current service costs are provided for and funded when incurred. Past service pension costs and accrued deficits arising from plan amendments, changes in actuarial assumptions and indexing supplements to existing pensioners are provided for and funded over periods and in amounts recommended by the actuary.

A preliminary actuarial report prepared as of 31 December 1979 indicates an evaluated accrued deficit in the principal plan as of that date of approximately \$41,000,000. This deficit arose principally as a result of plan improvements introduced over the years, including minimum pension benefit provisions for present members and indexed supplements to existing pensioners. It is being funded by continuation of payments of \$394,000 and \$3,061,000 per annum over remaining periods of 2 years and 20 years respectively.

As at 31 March 1980, none of the Lieutenant-Governor in Council, the Minister of Municipal Affairs and the Superannuation Commissioner had exercised any powers under the Metro Transit Operating Company Act in relation to pensions of former B.C. Hydro urban and interurban transportation employees. It is not expected that the exercise of such powers will have any significant effect on the information shown above.

The charge to income from continuing operations in respect of pension plans, including B.C. Hydro's share of Canada Pension Plan costs, for the year ended 31 March 1980 was \$10,508,000 (1979 - \$9,641,000).

6. Interest:

	1980 (in thousands)	1979 (in thousands)
Interest on bonds and debentures	\$468,485	\$424,556
Amortization of discount and expense	2,654	2,574
Interest charged to construction	(94,833)	(72,790)
Interest charged to passenger transportation operations	(3,886)	(3,931)
	<u>372,420</u>	<u>350,409</u>
Less-		
Income from sinking fund investments held by Trustee	33,106	25,568
Income from temporary investments	30,208	42,629
Income credited to passenger transportation operations	(654)	(790)
	<u>62,660</u>	<u>67,407</u>
	<u>\$309,760</u>	<u>\$283,002</u>

7. Commitments:

Purchase commitments and contracts of B.C. Hydro for capital projects aggregated approximately \$1,150,000,000 at 31 March 1980.

8. Passenger transportation:

In accordance with the provisions of the Urban Transit Authority Act and the Metro Transit Operating Company Act and with the written directions of the Minister of Municipal Affairs issued under the latter Act, B.C. Hydro discontinued its public passenger transportation service effective 1 April 1980 and transferred and was in the process of transferring to the Urban Transit Authority and the Metro Transit Operating Company its interest in those assets identified in the directions. B.C. Hydro will be reimbursed for the costs of services provided to the Metro Transit Operating Company under an agreement covering a period not exceeding two years.

The estimated loss to B.C. Hydro resulting from the discontinuance of the passenger transportation service, amounting to \$37,900,000, has been shown as an extraordinary item in the statement of income and earnings employed in the business. Passenger transportation revenues and expenses for the year ended 31 March 1979 have been reclassified to "Loss for the year on passenger transportation operations" on the statement of income and earnings employed in the business to conform with the presentation adopted for the year ended 31 March 1980. The statement of changes in financial position for the year ended 31 March 1979 has been reclassified accordingly. The passenger transportation assets, comprising mainly fixed assets and inventories, have been removed from their former classifications and included at a nominal value with accounts receivable in the balance sheet. No reclassification of comparable assets at 31 March 1979 has been made. Particulars on passenger transportation revenues, expenses and assets appear in Note 9.

9. Segment information:

B.C. Hydro is engaged in the operation of three principal continuing services: generation, transmission and distribution of electricity; distribution of gas; and provision of a railway freight service. Until 31 March 1980, the corporation was also engaged in the operation of a passenger transportation service (Note 8).

Year ended 31 March 1980 (in millions)

Revenues

Expenses:

Salaries, wages and employee benefits
Materials and services
Grants, school taxes and water rentals
Depreciation

Total expenses

Operating income before interest

Interest charges (Note 6)

Interest income (Note 6)

Interest charged to operations

Net income (loss) for the year before extraordinary item

Identifiable assets as at 31 March 1980

Corporate assets as at 31 March 1980

Total assets as at 31 March 1980

Expenditures on fixed assets

Most expenses are directly attributable to specific segments. Common expenses are allocated among the segments using appropriate bases established by regular review and analysis. Revenues and expenses include transactions between continuing services and passenger transportation.

Identifiable assets are those assets that are used in each segment's operations. Corporate assets are principally temporary investments and unamortized discount and expense on bonds and debentures.

<u>Electric</u>	<u>Gas</u>	<u>Rail Freight</u>	<u>Sundry</u>	<u>Continuing Operations Combined</u>	<u>Passenger Transportation (Note 8)</u>
\$ 717.4	\$172.6	\$23.5	\$ 2.5	\$ 916.0	\$ 40.5
112.5	22.3	9.5	-	144.3	77.7
63.3	106.9	5.6	-	175.8	11.5
65.4	4.3	1.5	-	71.2	1.2
109.0	8.2	1.7	-	118.9	2.8
350.2	141.7	18.3	-	510.2	93.2
367.2	30.9	5.2	2.5	405.8	(52.7)
342.6	25.0	3.9	.9	372.4	3.9
(57.8)	(4.2)	(.7)	-	(62.7)	(.7)
284.8	20.8	3.2	.9	309.7	3.2
\$ 82.4	\$ 10.1	\$ 2.0	\$ 1.6	\$ 96.1	\$(55.9)
\$5,814.9	\$305.1	\$50.6	\$14.1	\$6,184.7	
				363.1	
				\$6,547.8	
\$ 726.4	\$ 26.9	\$ 1.5	\$ -	\$ 754.8	

9. Segment information continued:

Year ended 31 March 1979 (in millions)

Revenues

Expenses:

Salaries, wages and employee benefits

Materials and services

Grants, school taxes and water rentals

Depreciation

Total expenses

Operating income before interest

Interest charges (Note 6)

Interest income (Note 6)

Interest charged to operations

Net income (loss) for the year

Identifiable assets as at 31 March 1979

Corporate assets as at 31 March 1979

Total assets as at 31 March 1979

Expenditures on fixed assets

<u>Electric</u>	<u>Gas</u>	<u>Rail Freight</u>	<u>Sundry</u>	<u>Continuing Operations Combined</u>	<u>Passenger Transportation (Note 8)</u>
\$ 670.5	\$170.1	\$20.7	\$ 1.2	\$ 862.5	\$ 44.2
102.3	20.8	9.1	-	132.2	81.1
53.5	106.3	4.8	-	164.6	16.4
61.3	3.7	1.4	-	66.4	1.1
97.6	7.4	1.3	-	106.3	3.9
314.7	138.2	16.6	-	469.5	102.5
355.8	31.9	4.1	1.2	393.0	(58.3)
322.8	23.4	3.4	.9	350.5	3.8
(62.3)	(4.5)	(.7)	-	(67.5)	(.7)
260.5	18.9	2.7	.9	283.0	3.1
\$ 95.3	\$ 13.0	\$ 1.4	\$.3	\$ 110.0	\$(61.4)
\$5,210.0	\$287.0	\$52.0	\$11.5	\$5,560.5	\$ 43.7
				434.3	-
				\$5,994.8	\$ 43.7
\$ 686.1	\$ 24.2	\$ 7.4	\$.8	\$ 718.5	\$ 3.1

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

BALANCE SHEET as at March 31, 1980

ASSETS

	<u>1980</u>	<u>1979</u>
CURRENT ASSETS		
Cash (note 2)	\$ 1,576,061	\$ 3,994,293
Accounts receivable	1,114,087	1,233,212
Inventories	<u>26,244,301</u>	<u>26,391,338</u>
	<u>28,934,449</u>	<u>31,618,843</u>
FIXED ASSETS, at cost (note 3)	11,608,624	9,499,363
Less accumulated depreciation	<u>7,662,968</u>	<u>7,133,461</u>
	<u>3,945,656</u>	<u>2,365,902</u>
	<u>\$32,880,105</u>	<u>\$33,984,745</u>

LIABILITIES

CURRENT LIABILITIES

Accounts payable and accrued liabilities	\$27,011,688	\$27,183,136
--	--------------	--------------

PROVINCE OF BRITISH COLUMBIA

Working capital advance	<u>5,868,417</u>	<u>6,801,609</u>
	<u>\$32,880,105</u>	<u>\$33,984,745</u>

Commitments (note 5)

The accompanying notes are an integral part of these financial statements



General Manager



Director of Finance

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
STATEMENT OF INCOME FOR THE YEAR ENDED MARCH 31, 1980

	<u>1980</u>	<u>1979</u>
Sales (note 4)	\$565,617,104	\$526,198,275
Cost of merchandise sold	<u>304,899,082</u>	<u>277,022,895</u>
	260,718,022	249,175,380
Provincial Malt Levy (note 4)	<u>31,164,098</u>	<u>19,955,196</u>
	291,882,120	269,130,576
Operating expenses (schedule)	<u>69,272,673</u>	<u>63,944,151</u>
	222,609,447	205,186,425
Other income	<u>1,464,549</u>	<u>1,822,494</u>
Net Income	<u><u>\$224,073,996</u></u>	<u><u>\$207,008,919</u></u>

STATEMENT OF CHANGES IN PROVINCE ADVANCE
FOR THE YEAR ENDED MARCH 31, 1980

	<u>1980</u>	<u>1979</u>
Balance at beginning of period	\$ 6,801,609	\$ 4,030,606
Net Income	224,073,996	207,008,919
Cash payments to Provincial Treasury	<u>(225,007,188)</u>	<u>(204,237,916)</u>
Balance at end of period	<u><u>\$ 5,868,417</u></u>	<u><u>\$ 6,801,609</u></u>

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1980

	<u>1980</u>	<u>1979</u>
FUNDS DERIVED FROM OPERATIONS:		
Net income	\$224,073,996	\$207,008,919
Add charges not involving an outlay of funds		
Depreciation	671,150	508,774
Loss on disposal of fixed assets	<u>37,188</u>	<u>14,344</u>
	<u>224,782,334</u>	<u>207,532,037</u>
FUNDS APPLIED TO:		
Acquisition of fixed assets	2,288,092	1,354,716
Cash payments to the Provincial Treasury	<u>225,007,188</u>	<u>204,237,916</u>
	<u>227,295,280</u>	<u>205,592,632</u>
Increase/(Decrease) in working capital	(2,512,946)	1,939,405
Working capital at beginning of year	<u>4,435,707</u>	<u>2,496,302</u>
WORKING CAPITAL AT END OF YEAR	<u>\$ 1,922,761</u>	<u>\$ 4,435,707</u>

WORKING CAPITAL

Current assets	\$ 28,934,449	\$ 31,618,843
Current liabilities	<u>27,011,688</u>	<u>27,183,136</u>
WORKING CAPITAL AT END OF YEAR	<u>\$ 1,922,761</u>	<u>\$ 4,435,707</u>

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1980

1. SIGNIFICANT ACCOUNTING POLICIES:

Revenues and expenses are reflected on an accrual basis.

Merchandise inventory is valued at its latest landed cost. Customs and excise taxes are not included in the value of inventory where payment is due upon shipment from the bonded warehouse.

Expenditures for buildings, leasehold improvements, furniture, fixtures and equipment are capitalized and are subject to depreciation on a straight line basis as follows:

Buildings	- 7-1/2% per annum
Leasehold Improvements	- a minimum of 10% per annum or a rate sufficient to write off the cost over the remain- ing life of the respective lease.
Furniture, fixtures and equipment	- 25% per annum

2. CASH:	<u>1980</u>	<u>1979</u>
Cash on hand and in banks (overdraft)	(2,491,860)	(2,147,439)
Cash in transit	4,067,921	5,986,184
Funds on deposit	<u>-</u>	<u>155,548</u>
	<u>\$1,576,061</u>	<u>\$3,994,293</u>

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1980

3. FIXED ASSETS:

	<u>1980</u>		<u>1979</u>	
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>
Land	\$ 450,752	\$ -	\$ 450,752	\$ -
Buildings	5,734,951	4,043,623	4,898,377	3,958,224
Leasehold Improvements	35,734	15,343	35,734	10,647
Furniture, Fixtures and Equipment	<u>5,387,187</u>	<u>3,604,002</u>	<u>4,114,500</u>	<u>3,164,590</u>
	<u>11,608,624</u>	<u>7,662,968</u>	<u>9,499,363</u>	<u>7,133,461</u>
NET BOOK VALUE	\$ <u>3,945,656</u>		\$ <u>2,365,902</u>	

4. SALES:

Included in sales are non-alcoholic items amounting to \$872,710 (1979 - \$913,184).

Sales made directly to Licenced Establishments by authorized Brewers' agents on behalf of the Liquor Distribution Branch totaling \$95,315,359 (1979 - \$60,829,434) are not included in the sales reported by the Branch. The Provincial Malt Levy reported on the Income Statement represents the margin on these sales.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1980

5. COMMITMENTS:

Employees of the Branch contribute to the Public Service Superannuation Fund 6% of their salaries for basic pension purposes, plus 1/2% of salaries for cost-of-living indexed increases in pension benefits. The contributions shown in the Schedule include in addition to matching employee contributions, supplementary assessments paid by the Branch to fund any deficiency in pensions for employees who retired during the year. This supplementary assessment was \$1,958,813 in 1980 (\$1,711,235 - 1979).

An actuarial evaluation of the Public Service Superannuation Fund was made at March 31, 1977. Details of the unfunded liability are described in the Public Accounts of British Columbia. The portion of the unfunded liability attributable to the Liquor Distribution Branch was not determined by the actuary.

The Branch maintains inventory in its bonded warehouse for which Customs and Excise tax has neither been paid nor recorded. As at March 31, 1980 the future liability for these taxes approximates \$3,100,000.

In 1979, a new procedure to warehouse imported stocks by Suppliers' Agents was implemented. Under this new concept, the Branch has a contractual obligation to purchase all inventories held by the agent should he opt out of the program. The obligation of the Branch, should all agents choose to terminate their contracts, totals approximately \$24,000,000 as at March 31, 1980.

Total commitments to March 31, 1980 for lease of premises amount to \$21,700,000. Of this \$3,600,000 becomes payable during the year ending March 31, 1981.

6. COMPARATIVE FIGURES:

Certain of the 1979 figures provided for purposes of comparison have been restated to conform with the classifications used in the current year. These changes have had no effect on the net earnings.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
OPERATING EXPENSES FOR THE YEAR ENDED MARCH 31, 1980

	Warehouse	Retail Store	Administrative	1980 Total	1979 Total
Salaries and Wages	\$2,511,197	\$37,563,110	\$ 4,700,046	\$ 44,774,353	\$ 40,814,744
Superannuation Fund	111,999	1,676,489	2,168,624	3,957,012	3,549,201
Canada Pension	29,059	435,361	54,485	518,905	462,074
Unemployment Insurance	28,030	419,963	52,559	500,552	521,094
Dental and Extended Health	26,554	397,844	49,790	474,188	528,221
B.C. Medical	23,324	349,438	43,732	416,494	339,542
Long-Term Disability	18,264	273,635	34,245	326,144	230,805
Workers' Compensation Board	17,538	262,753	32,883	313,174	207,978
Group Insurance	8,444	126,515	15,834	150,793	157,714
Rents	160,149	3,786,971	-	3,947,120	3,447,498
Freight to Stores	-	3,159,281	-	3,159,281	5,048,098
Sundries	542,855	693,160	938,427	2,174,442	1,980,823
Data Processing	-	-	1,585,141	1,585,141	1,086,126
Litter Act - Container Disposal Cost	-	-	1,247,641	1,247,641	313,045
Light, Water and Fuel	144,370	853,725	-	998,095	851,174
Depreciation	272,197	230,850	168,103	671,150	508,774
Store Wrapping Supplies	-	649,120	-	649,120	523,256
Agency Commissions	-	480,006	-	480,006	254,502
Mechanical Maintenance	69,946	312,047	52,262	434,255	251,710
Printing and Stationery	-	-	375,133	375,133	262,529
Alterations and Repairs	77,820	157,712	98,481	334,013	151,488
Bank Charges	-	-	299,456	299,456	274,427
Travelling	-	-	297,929	297,929	232,116
Property Charges	216,107	48,336	-	264,443	262,871
Telephone and Telegraph	618	107,660	136,679	244,957	184,349
Municipal Business Taxes	-	-	178,103	178,103	-
Relief Expenses	-	170,649	-	170,649	130,645
Employee Transfer Expenses	-	-	161,742	161,742	204,293
Staff Benefits	-	-	78,111	78,111	80,836
Postage and Express	-	54,345	-	54,345	41,009
Insurance and Fidelity	-	-	35,926	35,926	39,698
Liquor Moderation Campaign	-	-	-	-	665,196
Contract Warehousing	-	-	-	-	338,315
	4,258,371	52,208,970	12,805,332	69,272,673	63,944,151

BRITISH COLUMBIA PETROLEUM CORPORATION

FINANCIAL STATEMENTS

Balance Sheet
March 31, 1980

Assets	1980	1979
Current assets		
Cash and short term deposits	\$ 20,693,782	\$ 44,049,088
Accounts receivable	77,277,774	48,046,592
Advances for exploration and gas development (Note 2)	1,245,302	2,319,363
Line pack inventory, at cost	2,591,546	2,052,776
Prepaid expenses	51,166	736,391
	101,859,570	97,204,210
Property Account (Note 3)		
Furniture, equipment, automobiles and leasehold improvements, at cost	434,981	411,398
Less: Accumulated depreciation and amortization	95,180	85,321
	339,801	326,077
Other assets		
Mortgages and other deferred charges	253,827	262,796
	\$ 102,453,198	\$ 97,793,083
Liabilities and Retained Earnings		
Current liabilities		
Accounts payable and accrued charges	\$ 53,044,625	\$ 32,344,473
Gas credits payable	230,357	2,640,602
	53,274,982	34,985,075
Retained earnings	49,178,216	62,808,008
	\$ 102,453,198	\$ 97,793,083

Commitments (Note 5)

Approved by the Directors:

 Director

 Director

See accompanying notes to financial statements

BRITISH COLUMBIA PETROLEUM CORPORATION**Statement of Income and Retained Earnings
Year Ended March 31, 1980**

	1980	1979
Revenue		
Gas sales (Note 1)	\$ 642,655,082	\$ 433,749,039
Expenses		
Gas purchases	335,919,443	251,516,548
Administrative and general expenses	1,100,105	1,421,206
	337,019,548	252,937,754
Income from operations	305,635,534	180,811,285
Other income	1,559,674	2,067,723
Net income	307,195,208	182,879,008
Retained earnings at beginning of year	62,808,008	44,179,000
	370,003,216	227,058,008
Deduct: Transfers to Provincial Treasury	320,825,000	164,250,000
Retained earnings at end of year	\$ 49,178,216	\$ 62,808,008

See accompanying notes to financial statements

BRITISH COLUMBIA PETROLEUM CORPORATION**Statement of Changes in Financial Position
Year Ended March 31, 1980**

	1980	1979
Source of funds		
Operations		
Net income	\$ 307,195,208	\$ 182,879,008
Add (deduct) items not involving outlay of funds:		
Depreciation and amortization	25,308	27,144
Loss (gain) on disposal of fixed assets	(767)	26,742
	307,219,749	182,932,894
Proceeds from disposal of fixed assets	14,470	3,933
Mortgages and other deferred charges	8,969	43,874
Advances toward exploration and gas development	—	2,761,615
	307,243,188	185,742,316
Application of funds		
Property additions	52,735	2,575
Transfers to Provincial Treasury	320,825,000	164,250,000
	320,877,735	164,252,575
Increase (decrease) in working capital	(13,634,547)	21,489,741
Working capital at beginning of year	62,219,135	40,729,394
Working capital at end of year	\$ 48,584,588	\$ 62,219,135

See accompanying notes to financial statements

BRITISH COLUMBIA PETROLEUM CORPORATION**Notes to Financial Statements**
March 31, 1980**Note 1. Summary of Significant Accounting Policies****Gas Sales**

Under the terms of an agreement between Westcoast Transmission Company Limited and British Columbia Petroleum Corporation effective November 1, 1973, the Corporation sells natural gas to Westcoast Transmission Company Limited at a price equal to the gross revenue received by that company on the resale thereof less the total cost of service of that Company's utility system operation.

Depreciation

Furniture, equipment, automobiles and leasehold improvements are recorded at cost and depreciation is provided at rates considered adequate to amortize the cost over the service lives of the assets. Depreciation is computed on a straight-line basis.

Note 2. Advances for Exploration and Gas Development

Advances for exploration and gas development represent funds advanced to develop gas production. These advances are secured on property of the developer and are repayable out of future related production.

Note 3. Property Account

	Cost	Accumulated Depreciation & Amortization	1980 Net Book Value	1979 Net Book Value
Furniture	\$ 196,298	\$ 38,962	\$ 157,336	\$ 138,054
Automobiles	27,455	6,254	21,201	16,389
Leasehold improvements	211,228	49,964	161,264	171,634
	<u>\$ 434,981</u>	<u>\$ 95,180</u>	<u>\$ 339,801</u>	<u>\$ 326,077</u>

BRITISH COLUMBIA PETROLEUM CORPORATION

Note 4. Remuneration of Directors and Senior Officers

The aggregate remuneration paid to the directors and senior officers of the Corporation for the year ended March 31, 1980 amounted to \$221,117 (to March 31, 1979—\$196,315).

Note 5. Commitments

The Corporation has commitments under agreements for the lease of office premises extending to 1984. The aggregate rentals payable under these leases amount to approximately \$495,000 as at March 31, 1980.

Report of the Auditors

To the Lieutenant-Governor in Council,
Province of British Columbia:

We have examined the balance sheet of British Columbia Petroleum Corporation as at March 31, 1980 and the statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of British Columbia Petroleum Corporation as at March 31, 1980 and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Wolrige, Mahon & Company

Chartered Accountants

VANCOUVER, B.C.
May 16, 1980



BRITISH COLUMBIA RAILWAY COMPANY



Peat, Marwick, Mitchell & Co.

Chartered Accountants

Suite 2100, One Bentall Centre
505 Burrard Street
Vancouver, British Columbia V7X 1M1
(604) 685-8221

To the Lieutenant Governor in Council
Province of British Columbia

We have examined the balance sheet of British Columbia Railway Company as at December 28, 1979 and the statements of income and deficit and changes in financial position for the fiscal year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Railway as at December 28, 1979 and the results of its operations and the changes in its financial position for the fiscal year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding fiscal year, as restated.

Peat, Marwick, Mitchell Co.

Vancouver, British Columbia, Canada
March 20, 1980

Chartered Accountants

BRITISH COLUMBIA RAILWAY COMPANY

BALANCE SHEET

(Dollars in Thousands)

Assets

	December 28 <u>1979</u>	December 29 <u>1978 (Note 2)</u>
Current assets		
Cash and temporary investments	\$ 14,556	18,865
Accounts receivable	32,068	24,660
Materials, supplies and other items	<u>27,001</u> <u>73,625</u>	<u>27,704</u> <u>71,229</u>
Property and equipment		
Road	427,547	413,249
Equipment	177,063	174,307
Other properties	<u>1,981</u> <u>606,591</u>	<u>6,930</u> <u>594,486</u>
Accumulated depreciation	<u>118,334</u> <u>488,257</u>	<u>104,555</u> <u>489,931</u>
Dease Lake Extension, construction costs - Note 4	92,107	91,433
	<u>\$ 653,989</u>	<u>652,593</u>

Liabilities and Shareholder's Deficit

	December 28 1979	December 29 1978 (Note 2)
Current liabilities		
Accounts payable and other liabilities	\$ 67,729	50,422
Notes payable	30,000	20,000
Current obligations on long-term debt	9,900	8,483
	<u>107,629</u>	<u>78,905</u>
Long-term debt - Note 5	<u>648,034</u>	<u>627,227</u>
Shareholder's deficit		
Share capital - Note 6	185,573	185,573
Contributed surplus-Government grants	<u>61,250</u> 246,823	<u>61,250</u> 246,823
Deficit	(348,497) <u>(101,674)</u>	(300,362) <u>(53,539)</u>
Commitments and contingent liabilities		
Notes 7, 8 and 9	<u>\$ 653,989</u>	<u>652,593</u>

On behalf of the Board:

Quintell P. ... DirectorA. M. Hovner Director

BRITISH COLUMBIA RAILWAY COMPANY

Income and Deficit

(Dollars in Thousands)

	Fiscal Year Ended	
	December 28 1979	December 29 1978 (Note 2)
Operating revenues	\$ <u>125,826</u>	<u>114,309</u>
Operating expenses		
Transportation	53,823	44,640
Road maintenance	28,369	23,914
Equipment maintenance	26,348	22,317
Depreciation	13,364	13,585
Other	8,354	9,402
Government grants - Notes 2 and 3	<u>(8,888)</u> <u>121,370</u>	<u>(8,237)</u> <u>105,621</u>
Railway operating profit	4,456	8,688
Other expenses		
Interest on borrowed money - Note 5	54,053	54,338
Less other income	<u>1,462</u> <u>52,591</u>	<u>1,202</u> <u>53,136</u>
Net loss	48,135	44,448
Opening deficit as restated - Note 2	<u>300,362</u>	<u>255,914</u>
Closing deficit	\$ <u>348,497</u>	<u>300,362</u>

BRITISH COLUMBIA RAILWAY COMPANY

Changes in Financial Position

(Dollars in Thousands)

	Fiscal Year Ended	
	December 28 1979	December 29 1978 (Note 2)
Funds provided		
Long-term debt	\$ 41,376	-
Government construction grants - Note 3	<u>12,090</u> <u>53,466</u>	<u>9,827</u> <u>9,827</u>
Funds used		
Operations		
Net loss	48,135	44,448
Deduct items not requiring funds	<u>13,364</u> 34,771	<u>13,585</u> 30,863
Property and equipment	23,780	16,557
Dease Lake Extension, construction costs	674	(791)
Sinking funds and long-term debt	<u>20,569</u> <u>79,794</u>	<u>15,890</u> <u>62,519</u>
Working capital (deficiency)		
Decrease	(26,328)	(52,692)
Opening balance	<u>(7,676)</u>	<u>45,016</u>
Closing balance	<u><u>\$(34,004)</u></u>	<u><u>(7,676)</u></u>

BRITISH COLUMBIA RAILWAY COMPANY

Notes to Financial Statements

December 28, 1979

1. Significant accounting policies

The accounting regulations prescribed by the Canadian Transport Commission for Canadian railways have been adopted to the extent that this is possible without submitting specific accounting policies and depreciation rates to the Commission for approval.

Road property

New construction is recorded at cost net of grants received. Abandoned or relocated sections are removed at average unit costs. Elements of track structure installed during planned programs are recorded at cost and the material released is removed from the asset accounts at the average unit cost. Labour costs for programmed replacements are expensed as incurred.

All costs of constructing extension lines are capitalized to the date the line is certified operational by the British Columbia Ministry of Transportation, Communications and Highways. Capitalization of interest ceases and provision of depreciation commences on the date of certification.

Depreciation

Depreciation is provided for major categories of property and equipment on the straight-line basis at composite rates estimated to reduce the original cost to estimated salvage value over the average service lives of the classes. The group method is used for recording depreciation under which the original cost of assets retired less salvage value is charged against accumulated depreciation. No gain or loss on retirements, other than on accidental destruction of rolling stock and on disposal of land, is included in operations. The original cost of principal assets less estimated salvage value is depreciated over the following number of years:

	<u>Number of Years</u>
Grades, surfacing and tunnels	100
Rails	50
Ties and ballast	25
Bridges	65
Locomotives and power units	25
Freight cars	33

Repairs

Repairs and non-programmed replacements of track structure are charged against current operations. Betterments and major track relocations are capitalized.

Bond discount

Bond discount is deferred and amortized over the term of the issue to which it relates. Unamortized amounts related to debt retired are charged against operations in the year the debt is retired unless the debt is specifically refinanced. In this case the remaining amount is amortized over the lesser of the balance of the life of the original debt, or the life of replacement debt.

Materials and supplies

Inventories of materials and supplies are valued at the lower of average cost or net realizable value.

Income taxes

The Railway is exempt from Canadian federal and provincial income taxes.

Transactions in foreign currency

Transactions originating in United States currency are recorded at the approximate exchange rates prevailing at the dates of the transactions. Current assets and current liabilities have been translated to equivalent Canadian amounts at the rate of exchange in effect on the balance sheet date.

Fiscal year-end

The fiscal year of the Railway ends on the Friday closest to December 31. The 1979 fiscal year ended on December 28, 1979 and the 1978 fiscal year ended on December 29, 1978; both comprised 52 weeks.

Statement presentation

Certain items in the 1978 comparative financial statements are presented in conformity with the statement presentation adopted for 1979.

2. Prior year adjustment

Opening deficit as previously reported	\$ 302,762,000
Additional contribution from the Government of the Province of British Columbia to reduce 1978 Fort Nelson Extension operating loss	<u>2,400,000</u>
Opening deficit as restated	<u><u>\$ 300,362,000</u></u>

3. Fort Nelson Extension

During 1978, the Government of the Province of British Columbia undertook to reimburse the Railway for the costs of the rehabilitation program which began in June, 1978 and to reduce the annual operating losses.

The Province has provided a total of \$25,842,000 to the Railway for the rehabilitation program of which \$21,917,000 has offset road property capital expenditures. The balance of \$3,925,000, together with contributions to offset the operating loss have been deducted from operating expenses as follows:

	<u>1979</u>	<u>1978</u>
Rehabilitation program, road property maintenance expenses	\$ 2,088,000	1,837,000
Contribution to reduce operating losses	<u>6,800,000</u>	<u>6,400,000</u>
Total Government grants deducted from operating expenses	<u>\$ 8,888,000</u>	<u>8,237,000</u>

4. Dease Lake Extension, construction costs

Construction costs consist of charges relating to the uncompleted Dease Lake Extension following suspension of construction in 1977. There are no commitments to continue construction and in the event any portion of this extension is abandoned, the cost less any value recovered will be written off at that time.

5. Long-term debt

Long-term debt is not secured by assets of the Railway. Bonds issued by the Railway which are held in the sinking fund are not cancelled but for financial statement presentation have been deducted from the amounts shown as outstanding. As of December 28, 1979 the principal amount of such bonds held in the sinking fund aggregated \$32,915,000 (1978 - \$32,766,000).

Interest on borrowed money is as follows:

	<u>1979</u>	<u>1978</u>
Interest and debt expense on long-term debt	\$ 64,745,000	60,752,000
Less:		
Sinking fund earnings, net of earnings on Railway's own bonds held	8,297,000	4,772,000
Temporary investment of long-term debt proceeds	<u>2,395,000</u>	<u>1,642,000</u>
	<u>10,692,000</u>	<u>6,414,000</u>
	\$ 54,053,000	54,338,000
	<u><u> </u></u>	<u><u> </u></u>

Long-term debt outstanding, less current maturities, consists of the following:

	<u>1979</u>	<u>1978</u>
Sinking fund bonds and debentures		
1981-1985 - 3 1/4% to 5%	\$ 17,468,000	17,617,000
1986-1990 - 4 3/4% to 8 1/4%	50,000,000	50,000,000
1991-1995 - 4.5% to 8.92%	142,734,000	142,734,000
1996-2000 - 7.08% to 10.5%	378,210,000	336,834,000
2001-2005 - 9.05% to 10.4%	<u>155,000,000</u>	<u>155,000,000</u>
	743,412,000	702,185,000
Less sinking fund assets net of Railway's own bonds held	<u>86,981,000</u>	<u>68,109,000</u>
	656,431,000	634,076,000
Serial bonds		
4 7/8% - due 1988	<u>1,503,000</u>	<u>1,634,000</u>
	657,934,000	635,710,000
Deduct current obligations on long-term debt	<u>9,900,000</u>	<u>8,483,000</u>
	\$ 648,034,000	627,227,000
	<u><u> </u></u>	<u><u> </u></u>

Bonds totalling \$185,327,000 which are held by the Minister of Finance for Canada contain a provision whereby under certain circumstances they may be presented for redemption upon six months notice given to the Railway. A further \$48,387,000 of bonds are subject to redemption in various amounts at various dates commencing in 1980, at the option of either the holder or the Railway. The Railway also has the right under certain circumstances to redeem bonds aggregating \$435,544,000 at various dates, principally after 1980, in some cases at premiums up to 1%.

Long-term debt retirements and sinking fund provisions for the four fiscal years ending with 1984 are \$9,958,000, \$9,967,000, \$9,309,000 and \$9,319,000.

Included in long-term debt outstanding at December 28, 1979 are obligations recorded at par value of \$14,477,000 payable in United States currency. The Canadian equivalent of these obligations at December 28, 1979 is approximately \$16,948,000.

The Government of the Province of British Columbia has unconditionally guaranteed the principal and interest of the long-term debt.

6. Share capital

Authorized share capital is 2,105,729 shares of \$100 each of which 1,855,729 shares are outstanding and held by the Government of the Province of British Columbia.

7. Commitments

The Railway has significant lease commitments for rolling stock and additional minor lease commitments for equipment and real estate which expire during varying periods to 1997. The minimum average annual lease payments under existing leases at December 28, 1979 are as follows:

1980-1984	\$ 10,314,000
1985-1989	9,207,000
1990-1994	5,588,000
1995-1997	686,000

The Railway is committed to acquire \$44,000,000 of rolling stock during 1980.

8. Contingent liabilities

Three contractors have commenced actions against the Railway to recover losses and other damages for specific claims in the aggregate amount of approximately \$21,000,000 together with other unspecified amounts. The Railway has not provided for these claims in its accounts as in the opinion of counsel these claims should not succeed.

9. Pension Plan

The majority of employees participate in a contributory pension plan and are entitled to limited vested rights prior to retirement. Based on a report by independent actuaries, the unfunded accrued liabilities of the pension plan at January 1, 1979 approximated \$7,000,000. The unfunded liabilities are being amortized over a period of 24 years. Total pension expense for the year was \$4,907,000 (1978 - \$4,800,000) including past service costs of \$586,000. Total contributions for 1980 are projected to be \$5,000,000.

10. Remuneration of directors and officers

Total remuneration paid to five officers amounted to \$245,000 (six in 1978 - \$234,000). Remuneration paid to eight directors who were not officers of the Railway amounted to \$38,000 (eight in 1978 - \$44,000); the remaining director served in each year without remuneration from the Railway.

**BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS
FINANCING AUTHORITY**

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

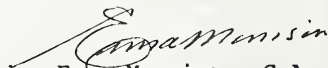
AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Regional Hospital Districts Financing Authority, and

To the Minister of Finance
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia Regional Hospital Districts Financing Authority as at 31 March 1980 and the statement of receipts and disbursements for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1980 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 2 to the financial statements, applied on a basis consistent with that of the preceding year.


Erna Morrison, C.A.
Auditor General

Victoria, British Columbia
31 August 1980

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 1980

ASSETS

	<u>1980</u>	<u>1979</u>
Debentures receivable (schedule 1)	\$ 472,244,000	\$ 388,464,000
Less sinking fund instalments and investment income	<u>72,003,338</u>	<u>54,479,464</u>
	<u>\$ 400,240,662</u>	<u>\$ 333,984,536</u>

LIABILITIES

Long-term debt (note 3 and schedule 2)	\$ 472,244,000	\$ 388,464,000
Less sinking funds on deposit with the Minister of Finance of the Province of British Columbia (notes 2 and 4)	<u>72,003,338</u>	<u>54,479,464</u>
	<u>\$ 400,240,662</u>	<u>\$ 333,984,536</u>

The four accompanying notes are an integral part of these financial statements.

Approved by the Authority:


Hugh A. Curtis, Chairman


L.I. Bell, Secretary

**BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL
FINANCING AUTHORITY**

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDED 31 MARCH 1980

	<u>1980</u>	<u>1979</u>
Receipts		
Proceeds of Authority debentures issued	\$ 83,780,000	\$ 57,000,000
Interest received on long-term debentures	36,707,978	29,394,468
Sinking fund instalments received from regional hospital districts	11,211,182	9,613,636
Income on sinking fund investments	<u>6,312,692</u>	<u>4,226,638</u>
	<u>138,011,852</u>	<u>100,234,742</u>
Disbursements		
Purchase of regional hospital districts debentures	83,780,000	57,000,000
Interest paid on long-term debt	36,707,978	29,394,468
Instalments paid into sinking funds	11,211,182	9,613,636
Investment income allocated to sinking funds	<u>6,312,692</u>	<u>4,226,638</u>
	<u>138,011,852</u>	<u>100,234,742</u>
Excess of receipts over disbursements	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1980

1. The Authority

The Authority was established by the British Columbia Regional Hospital Districts Financing Authority Act, 1967 Chapter 5, subsequently consolidated under the Hospital District Finance Act, RS 1979 Chapter 179.

Section 2 of the Act states: "that the purpose of the Authority is to assist in the financing of hospital projects, medical and health facilities, community human resources and health centres, and any other community, regional or Provincial facilities for the social improvement, welfare and benefit of the community or the general public good approved by the Minister of Health. Assistance in financing is to be provided by either purchasing debentures issued by Regional Hospital Districts or any other incorporated body that is authorized under an Act, its charter, or its memorandum of association to issue debentures for financing any of those projects or facilities, or by any other method approved by the Lieutenant Governor in Council with money raised by the issue and sale of debentures of the Authority."

2. Significant accounting policies

The accounts of the Authority are maintained on a cash basis, modified to include interest accrued on sinking fund investments. The sinking funds are maintained by the Trustee, the Minister of Finance of the Province of British Columbia, to provide for the retirement of Authority debentures at maturity. Sinking fund instalments, income earned on sinking fund investments, and the corresponding investment of the income by the sinking fund trustee have been reflected in the statement of receipts and disbursements.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1980

3. Long-term debt

Issued to:	<u>1980</u>	<u>1979</u>
Canada Pension Plan Investment Fund 6.62% to 12.74% debentures, due 1988 through 2000.	\$ 410,744,000	\$ 326,964,000
Province of British Columbia Pension Funds 7.00% to 8.08% debentures, due 1990 through 1993.	22,310,000	22,310,000
Province of British Columbia Boards, Agencies and Commissions 6.79% to 10.40% debentures due 1991 through 2001.	<u>39,190,000</u>	<u>39,190,000</u>
	<u>\$ 472,244,000</u>	<u>\$ 388,464,000</u>

Debentures issued to the Canada Pension Plan Investment Fund are redeemable on six months notice, in whole or in part before maturity, at the option of the Minister of Finance of Canada.

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on long-term debt.

4. Sinking funds

<u>Assets as at 31 March 1980</u>	<u>1980</u>	<u>1979</u>
Cash	\$ 346,571	\$ 146,031
Investments at par	69,990,647	52,939,750
Accrued interest	<u>1,666,120</u>	<u>1,393,683</u>
	<u>\$ 72,003,338</u>	<u>\$ 54,479,464</u>
Market value of investments	\$ 56,945,812	\$ 48,868,666

As at 31 March 1980 sinking fund instalments of \$12,461,897 are due in each of the next five years.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

SCHEDULE OF DEBENTURES RECEIVABLE

AS AT 31 MARCH 1980

SCHEDULE 1

<u>Regional Hospital District</u>	<u>Interest Rates %</u>	<u>Dates of Maturity</u>	<u>1980</u>	<u>1979</u>
Alberni-Clayoquot	6.62- 9.40	1988-1998	\$ 4,422,500	\$ 4,422,500
Bulkley-Nechako	6.75-11.24	1990-2000	7,276,000	6,826,000
Capital	6.62-10.26	1988-1999	39,822,000	29,972,000
Cariboo	7.47- 9.07	1993-1996	2,525,000	2,525,000
Central Coast	8.01-12.74	1994-2000	875,500	454,500
Central Fraser Valley	6.62-12.74	1988-2000	11,445,000	9,875,000
Central Kootenay	6.62- 9.05	1988-1996	7,970,000	7,970,000
Central Okanagan	6.62-10.02	1988-1999	14,172,400	14,132,400
Columbia-Shuswap	6.62- 8.33	1988-1995	6,320,000	6,320,000
Comox-Strathcona	6.62-12.74	1988-2000	11,382,000	8,582,000
Cowichan Valley	7.23-10.02	1992-1999	1,995,000	1,775,000
Dewdney-Alouette	7.23-12.74	1993-2000	8,175,000	4,600,000
East Kootenay	6.62-12.74	1988-2000	11,243,000	10,543,000
Fraser-Cheam	6.75-10.02	1989-1999	6,096,600	5,606,600
Fraser-Fort George	6.62-12.74	1988-2000	16,706,500	10,237,500
Greater Vancouver Health Facilities Association	6.62-10.68	1988-1999	209,591,000	178,591,000
	8.95-12.74	1995-2000	26,500,000	11,500,000
Kitimat-Stikine	7.54-10.40	1991-2001	9,959,000	10,845,000
Kootenay Boundary	6.62-12.74	1988-2000	7,211,000	5,861,000
Mount Waddington	7.14-10.49	1991-1999	1,585,000	435,000
Nanaimo	6.79-12.74	1989-2001	5,475,000	4,750,000
North Okanagan	6.92-10.26	1989-1999	4,829,000	4,751,000
Okanagan-Similkameen	6.62-11.24	1988-2000	11,313,000	10,803,000
Peace River-Liard	6.62-10.26	1988-1999	13,019,000	12,719,000
Powell River	6.62-11.24	1988-2000	3,472,000	3,430,000
Skeena- Queen Charlotte	6.62-10.26	1988-1999	5,346,000	4,320,000
Squamish-Lillooet	7.47- 9.46	1993-1998	1,380,000	1,380,000
Sunshine Coast	7.01-11.24	1991-2000	3,025,000	1,225,000
Thompson-Nicola	6.75-12.74	1990-2001	19,112,500	14,012,500
			<u>\$472,244,000</u>	<u>\$388,464,000</u>

The debentures receivable are redeemable in whole or in part before maturity at the option of the Chairman of the Authority.

The Province of British Columbia has unconditionally guaranteed payment of principal and interest on Regional Hospital District debentures.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

SCHEDULE OF LONG TERM DEBT

AS AT 31 MARCH 1980

SCHEDULE 2

Payable in Canada in Canadian dollars
Sinking Fund Debentures

<u>Series</u>	<u>Interest Rate %</u>	<u>Date of Maturity</u>	<u>1980</u>	<u>1979</u>
H1	6.66	5 August 1988	\$ 5,000,000	\$ 5,000,000
H2	6.62	4 November 1988	7,936,000	7,936,000
H3	6.92	2 January 1989	4,000,000	4,000,000
H4	7.26	2 June 1989	5,000,000	5,000,000
H6	7.60	1 October 1989	4,920,000	4,920,000
H6A	7.94	3 November 1989	3,000,000	3,000,000
HA	8.33	2 February 1990	3,000,000	3,000,000
HB	8.29	3 March 1990	3,000,000	3,000,000
HC	8.14	1 April 1990	5,000,000	5,000,000
BH	8.08	1 August 1990	6,000,000	6,000,000
CH	7.91	1 November 1990	1,500,000	1,500,000
DH	7.01	15 January 1991	5,000,000	5,000,000
EH	6.79	1 March 1991	3,000,000	3,000,000
FH	6.90	30 March 1991	3,000,000	3,000,000
GH	7.08	15 June 1991	3,000,000	3,000,000
HH	7.54	15 September 1991	10,000,000	10,000,000
HJ	7.14	1 November 1991	5,000,000	5,000,000
HK	6.75	10 February 1992	4,928,000	4,928,000
HL	7.38	9 May 1992	8,000,000	8,000,000
HM	7.45	2 July 1992	3,000,000	3,000,000
HN	7.49	10 August 1992	2,500,000	2,500,000
HP	7.76	15 November 1992	3,000,000	3,000,000
HQ	7.23	8 March 1993	6,500,000	6,500,000
HR	7.48	7 June 1993	6,000,000	6,000,000
HS-1	8.00	16 July 1993	5,000,000	5,000,000
AH	7.00	15 December 1993	7,000,000	7,000,000
HS-2	7.47	10 January 1994	4,150,000	4,150,000
HT	7.61	9 April 1994	10,000,000	10,000,000
HU	8.01	10 May 1994	5,000,000	5,000,000
HV	9.05	9 August 1994	6,476,000	6,476,000
HW	8.21	9 April 1995	10,000,000	10,000,000
JA	8.65	9 May 1995	7,440,000	7,440,000
JB	8.80	7 July 1995	5,000,000	5,000,000
JC	9.16	9 September 1995	5,000,000	5,000,000
JD	8.95	10 December 1995	10,802,000	10,802,000
JE	9.07	9 February 1996	10,461,000	10,461,000
JF	9.03	9 April 1996	15,000,000	15,000,000

.../2

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

SCHEDULE OF LONG TERM DEBT

AS AT 31 MARCH 1980

SCHEDULE 2
(Continued)

<u>Series</u>	<u>Interest Rate %</u>	<u>Date of Maturity</u>	<u>1980</u>	<u>1979</u>
JG	9.04	7 May 1996	9,000,000	9,000,000
JH	9.00	7 June 1996	10,023,000	10,023,000
JJ	8.97	9 July 1996	5,702,000	5,702,000
JK	9.25	10 November 1996	10,275,000	10,275,000
JL	9.25	10 November 1996	2,377,000	2,377,000
KB	10.00	13 September 1996	5,000,000	5,000,000
JM	9.02	10 January 1997	8,221,000	8,221,000
JN	9.03	7 April 1997	15,000,000	15,000,000
JO	9.22	10 May 1997	7,000,000	7,000,000
JP	9.18	10 June 1997	3,500,000	3,500,000
JQ	9.06	8 July 1997	6,000,000	6,000,000
JR	9.00	10 August 1997	5,000,000	5,000,000
JS	8.77	7 October 1997	7,000,000	7,000,000
JT	8.98	9 December 1997	12,073,000	12,073,000
JU	9.37	10 March 1998	10,680,000	10,680,000
KA	9.49	10 May 1998	5,000,000	5,000,000
KB	9.41	9 June 1998	5,000,000	5,000,000
KC	9.46	10 July 1998	5,000,000	5,000,000
KD	9.49	10 August 1998	9,000,000	9,000,000
KE	9.36	8 September 1998	7,000,000	7,000,000
KF	9.46	10 November 1998	13,000,000	13,000,000
KG	9.82	10 January 1999	3,000,000	3,000,000
KH	10.16	9 March 1999	10,000,000	10,000,000
KI	10.26	10 April 1999	15,000,000	-
KJ	10.20	10 May 1999	4,000,000	-
KK	10.02	8 June 1999	3,500,000	-
KL	10.02	10 July 1999	10,000,000	-
KM	9.98	10 August 1999	16,905,000	-
KN	10.22	10 September 1999	2,012,000	-
KO	10.49	10 October 1999	6,700,000	-
KP	10.68	9 November 1999	6,450,000	-
KQ	11.24	10 January 2000	4,263,000	-
KR	12.74	10 March 2000	14,950,000	-
KA	10.40	20 January 2001	2,000,000	2,000,000
Total long-term debt, at par value			<u>\$472,244,000</u>	<u>\$388,464,000</u>



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

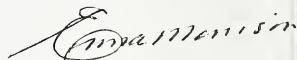
AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia School Districts Capital Financing Authority, and

To the Minister of Finance
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia School Districts Capital Financing Authority as at 31 March 1980 and the statement of receipts and disbursements for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1980 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 2 to the financial statements, applied on a basis consistent with that of the preceding year.


Erma Morrison, C.A.
Auditor General

Victoria, British Columbia
14 October 1980

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 1980

ASSETS

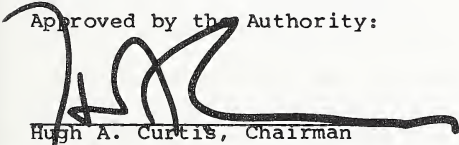
	<u>1980</u>	<u>1979</u>
Debentures of school districts (schedule 1)		
Serial	\$ 16,500,000	\$ 19,750,000
Sinking fund	<u>1,008,602,000</u>	<u>920,010,000</u>
	1,025,102,000	939,760,000
Less sinking fund instalments and investment income	<u>247,775,878</u>	<u>198,410,809</u>
	<u>\$ 777,326,122</u>	<u>\$ 741,349,191</u>

LIABILITIES

Long-term debt (note 3 and schedule 2)		
Serial	\$ 16,500,000	\$ 19,750,000
Sinking fund	<u>1,008,602,000</u>	<u>920,010,000</u>
	1,025,102,000	939,760,000
Less sinking funds on deposit with the Minister of Finance of the Province of British Columbia (note 4)	<u>247,775,878</u>	<u>198,410,809</u>
	<u>\$ 777,326,122</u>	<u>\$ 741,349,191</u>

The four accompanying notes are an integral part of these financial statements.

Approved by the Authority:


Hugh A. Curtis, Chairman


L.I. Bell, Secretary

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDED 31 MARCH 1980

	<u>1980</u>	<u>1979</u>
Receipts		
Proceeds of Authority debentures issued	\$ 88,592,000	\$ 91,296,000
Debentures redeemed by school districts	3,250,000	3,250,000
Interest received on long-term debentures	79,747,879	70,634,876
Sinking fund instalments received from school districts	26,626,947	24,479,798
Income on sinking fund investments	<u>22,738,122</u>	<u>16,034,246</u>
	<u>220,954,948</u>	<u>205,694,920</u>
Disbursements		
Purchase of school districts debentures	88,592,000	91,296,000
Debentures redeemed by the Authority	3,250,000	3,250,000
Interest paid on long-term debt	79,747,879	70,634,876
Instalments paid into sinking funds	26,626,947	24,479,798
Investment income allocated to sinking funds	<u>22,738,122</u>	<u>16,034,246</u>
	<u>220,954,948</u>	<u>205,694,920</u>
Excess of receipts over disbursements	<u>\$ -</u>	<u>\$ -</u>

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1980

1. The Authority

The Authority was established by the British Columbia School Districts Capital Financing Authority Act, 1963, Chapter 6, subsequently consolidated under the School District Capital Finance Act, RS 1979 Chapter 376.

Section 2 of the Act states: "that the object of the Authority is to assist the boards of school trustees of the various school districts created under the School Act to finance their capital expenditures by purchasing debentures issued by boards of school trustees with money raised by the issue and sale of debentures of the Authority."

2. Significant accounting policies

The accounts of the Authority are maintained on a cash basis, modified to include interest accrued on sinking fund investments. The sinking funds are maintained by the Trustee, the Minister of Finance of the Province of British Columbia, to provide for the retirement of Authority debentures at maturity. Sinking fund instalments, income earned on sinking fund investments, and the corresponding investment of the income by the sinking fund trustee have been reflected in the statement of receipts and disbursements.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1980

3. Long-term debt

Issued to:	<u>1980</u>	<u>1979</u>
Canada Pension Plan Investment Fund		
6.40% to 12.74% debentures, due 1988 through 2000.	\$ 767,518,000	\$ 678,926,000
Province of British Columbia Pension Funds		
4.63% to 8.08% debentures, due 1980 through 1993.	Cdn. 75,730,000	75,558,500
	U.S. 1,230,000	1,235,000
Province of British Columbia Boards, Agencies and Commissions		
6.25% to 10.00% debentures due 1980 through 1996 (includes \$4,040,000 of debentures held by the Authority sinking funds).	90,765,000	91,356,100
Other		
6.25% debentures, due 1986.	Cdn. 7,824,000	8,734,400
4.50% to 6.25% debentures, due 1980 through 1987.	U.S. 82,035,000	83,950,000
	<u>\$1,025,102,000</u>	<u>\$ 939,760,000</u>

Debentures issued to the Canada Pension Plan Investment Fund are redeemable on six months notice, in whole or in part before maturity, at the option of the Minister of Finance of Canada.

The liability for debentures payable in foreign currency would increase by \$16,223,000 if converted into Canadian dollars on the basis of exchange rates at 31 March 1980.

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on long-term debt.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1980

4. Sinking funds

	<u>1980</u>	<u>1979</u>
<u>Assets as at 31 March 1980</u>		
Cash	\$ 681,392	\$ 490,314
Investments at par	241,640,573	193,086,867
Accrued interest	<u>5,453,913</u>	<u>4,833,628</u>
	<u>\$ 247,775,878</u>	<u>\$ 198,410,809</u>
Market value of investments	\$ 189,336,430	\$ 175,876,775

Sinking fund investments include \$4,040,000 of debentures issued by the Authority.

Sinking fund instalments of \$27,661,791 are due in each of the next five years. Serial debentures maturities of \$3,250,000 are due in 1981 to 1984 inclusive and \$2,500,000 due in 1985.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

SCHEDULE OF DEBENTURES OF SCHOOL DISTRICTS

AS AT 31 MARCH 1980

SCHEDULE 1

No.	School District	Interest Rates %	Dates of Maturity	1980	1979
1	Fernie	4.50-11.50	1980-1999	\$ 11,295,000	\$ 10,476,000
2	Cranbrook	4.50-12.74	1980-2000	6,792,000	5,918,000
3	Kimberley	4.50-11.50	1980-1999	2,855,800	2,567,600
4	Windermere	4.63-10.49	1980-1999	3,579,800	3,460,800
7	Nelson	4.50-11.50	1980-1999	6,074,000	5,775,500
9	Castlegar	4.50-12.74	1980-2000	6,374,200	6,006,700
10	Arrow Lakes	5.50-10.02	1986-1999	1,367,000	1,312,000
11	Trail	4.50- 9.49	1980-1998	3,395,000	3,399,800
12	Grand Forks	4.50-11.50	1980-1999	4,026,000	3,519,000
13	Kettle Valley	6.92-10.68	1989-1999	2,714,000	2,594,000
14	South Okanagan	4.50-12.74	1980-2000	5,977,000	4,466,000
15	Penticton	4.63-10.49	1980-1999	7,769,000	7,297,000
16	Keremeos	5.50-11.50	1986-1999	859,000	802,000
17	Princeton	5.88-12.74	1987-2000	2,601,000	2,041,000
18	Golden	4.50-10.26	1980-1999	2,679,000	2,510,000
19	Revelstoke	4.50-11.50	1980-1999	5,330,000	4,360,500
21	Armstrong-				
	Spallumcheen	4.50-10.22	1980-1999	2,631,000	2,581,000
22	Vernon	4.75-12.74	1980-2000	18,543,000	17,575,000
23	Central Okanagan	4.63-11.50	1980-1999	53,902,000	44,480,000
24	Kamloops	4.50-10.68	1980-1999	38,362,000	35,576,500
26	North Thompson	5.00-12.74	1986-2000	7,295,000	7,146,000
27	Cariboo-Chilcotin	4.50-12.74	1980-2000	22,951,000	20,918,500
28	Quesnel	4.63-12.74	1980-2000	12,884,000	12,264,000
29	Lillooet	4.50-10.49	1980-1999	2,334,000	2,302,000
30	South Cariboo	4.75-11.50	1980-1999	5,995,800	5,774,500
31	Merritt	4.50-11.50	1980-1999	5,237,000	4,258,000
32	Hope	4.50-10.68	1980-1999	2,797,500	1,762,800
33	Chilliwack	4.50-12.74	1980-2000	10,390,000	10,026,500
34	Abbotsford	4.75-11.50	1980-1999	25,600,600	23,002,500
35	Langley	4.50-12.74	1980-2000	31,463,000	28,881,000
36	Surrey	4.50-10.68	1980-1999	45,857,000	43,068,500
37	Delta	4.50-10.68	1980-1999	46,679,000	44,425,600
38	Richmond	4.50-11.50	1980-1999	26,726,000	24,657,300
39	Vancouver	4.50-11.50	1980-1999	51,612,000	48,885,000
40	New Westminster	4.50-10.02	1980-1999	5,934,000	5,693,000

. . ./2

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

SCHEDULE OF DEBENTURES OF SCHOOL DISTRICTS

AS AT 31 MARCH 1980

SCHEDULE 1
(continued)

No.	School District	Interest Rates %	Dates of Maturity	1980	1979
41	Burnaby	4.50-10.49	1980-1999	21,675,500	21,073,500
42	Maple Ridge	4.63-12.74	1980-2000	15,782,500	11,926,500
43	Coquitlam	4.50-12.74	1980-2000	52,638,000	51,201,000
44	North Vancouver	4.50-12.74	1980-2000	42,157,000	36,205,500
45	West Vancouver	4.50-10.68	1980-1999	8,574,500	8,298,500
46	Sunshine Coast	4.63-12.74	1980-2000	7,634,000	6,950,500
47	Powell River	4.50-10.68	1980-1999	5,907,900	5,811,500
48	Howe Sound	4.50-10.68	1980-1999	8,914,800	8,633,000
49	Central Coast	6.40-12.74	1988-2000	1,640,000	1,081,000
50	Queen Charlotte	5.13- 9.48	1980-1998	3,262,000	3,265,500
52	Prince Rupert	4.63-12.74	1980-2000	6,433,000	5,710,000
54	Smithers	5.00-12.74	1980-2000	9,826,000	8,859,000
55	Burns Lake	5.00-10.68	1986-1999	7,058,000	6,668,000
56	Nechako	4.50-12.74	1980-2000	11,487,000	10,371,400
57	Prince George	4.50-12.74	1980-2000	72,127,600	65,864,200
59	Peace River South	4.50-10.22	1980-1999	8,402,000	8,061,000
60	Peace River North	4.50-12.74	1980-2000	9,777,000	9,060,500
61	Greater Victoria	4.50-12.74	1980-2000	38,872,000	34,997,000
62	Sooke	4.50-10.68	1980-1999	16,395,200	16,016,000
63	Saanich	4.50-12.74	1980-2000	14,476,800	14,060,500
64	Gulf Islands	5.00-11.50	1986-1999	4,119,000	3,800,000
65	Cowichan	4.50-12.74	1980-2000	13,107,000	11,778,000
66	Lake Cowichan	4.75-10.68	1980-1999	2,822,000	2,494,000
68	Nanaimo	4.50-10.26	1980-1999	31,430,000	29,353,000
69	Qualicum	4.50-11.50	1980-1999	8,242,000	7,507,000
70	Alberni	4.50-12.74	1980-2000	11,098,000	10,873,400
71	Courtenay	4.50-10.68	1980-1999	10,971,500	9,602,200
72	Campbell River	4.50-12.74	1980-2000	9,999,000	8,530,000
75	Mission	5.38-12.74	1980-2000	6,661,200	5,602,200
76	Agassiz-Harrison	5.25- 9.84	1980-1998	1,050,000	1,055,000
77	Summerland	5.50- 9.49	1986-1998	2,604,000	2,604,000
80	Kitimat	5.00-10.68	1986-1999	5,152,000	4,665,000
81	Fort Nelson	4.75-12.74	1980-2000	5,158,000	4,520,000
84	Vancouver Island West	5.13-11.50	1986-1999	3,851,000	3,721,000
85	Vancouver Island North	4.50-11.50	1980-1999	12,533,000	11,427,000
86	Creston-Kaslo	4.63-12.74	1980-2000	4,166,000	3,974,000

. . ./3

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

SCHEDULE OF DEBENTURES OF SCHOOL DISTRICTS

AS AT 31 MARCH 1980

				SCHEDULE 1 (continued)	
<u>No.</u>	<u>School District</u>	<u>Interest Rates %</u>	<u>Dates of Maturity</u>	<u>1980</u>	<u>1979</u>
87	Stikine	5.88-11.50	1986-1999	2,410,000	924,000
88	Terrace	4.50-12.74	1980-2000	21,730,000	20,555,500
89	Shuswap	4.50-10.68	1980-1999	13,575,800	12,877,000
92	Nisgha	10.20	1999	500,000	-
				<hr/>	<hr/>
				<u>\$1,025,102,000</u>	<u>\$939,760,000</u>

The debentures of the School Districts are redeemable in whole or in part before maturity at the option of the Chairman of the Authority. The receivable for foreign currency debentures would increase by \$16,223,000 if converted into Canadian dollars on the basis of exchange rates at 31 March 1980.

The Province of British Columbia has unconditionally guaranteed payment of principal and interest on School District debentures.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

SCHEDULE OF LONG-TERM DEBT

AS AT 31 MARCH 1980

SCHEDULE 2

Payable in Canadian Dollars:
Serial Debentures

<u>Series</u>	<u>Interest Rate %</u>	<u>Dates of Maturity</u>	<u>1980</u>	<u>1979</u>
C	5.25	15 November 1980-1983	\$ 1,000,000	\$ 1,250,000
H	5.38	1 September 1980-1985	3,000,000	3,500,000
			<hr/> 4,000,000	<hr/> 4,750,000

Sinking Fund Debentures

<u>Series</u>	<u>Interest Rate %</u>	<u>Date of Maturity</u>		
M	6.25	1 November 1986	20,000,000	20,000,000
N	6.25	15 February 1987	25,000,000	25,000,000
V	6.75	15 November 1987	1,000,000	1,000,000
W	6.88	15 December 1987	15,000,000	15,000,000
X	6.88	15 January 1988	10,000,000	10,000,000
Y-1	6.61	1 May 1988	5,000,000	5,000,000
Y-2	6.66	5 August 1988	5,271,000	5,271,000
Y-3	6.40	1 October 1988	10,112,000	10,112,000
Y-4	6.92	2 January 1989	4,035,000	4,035,000
Y-5	7.26	2 June 1989	4,264,000	4,264,000
BA	7.45	15 July 1989	10,000,000	10,000,000
Y-6	7.60	1 October 1989	4,916,000	4,916,000
Y-7	7.94	3 November 1989	5,367,000	5,367,000
Y-A	7.83	8 December 1989	6,468,000	6,468,000
Y-B	8.17	5 January 1990	6,391,000	6,391,000
Y-C	8.33	2 February 1990	3,094,000	3,094,000
Y-D	8.29	3 March 1990	10,319,000	10,319,000
Y-E	8.14	1 April 1990	3,155,000	3,155,000
Y-F	7.85	1 May 1990	6,000,000	6,000,000
BB	8.08	1 August 1990	6,000,000	6,000,000
BC	7.91	1 November 1990	10,500,000	10,500,000
BD	7.01	15 January 1991	10,000,000	10,000,000
BE	6.79	1 March 1991	3,000,000	3,000,000
BF	6.90	30 March 1991	6,000,000	6,000,000
BG	7.08	15 June 1991	7,000,000	7,000,000
BH	7.54	15 September 1991	10,000,000	10,000,000
BJ	7.14	1 November 1991	899,000	899,000

. . ./2

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

SCHEDULE OF LONG-TERM DEBT

AS AT 31 MARCH 1980

SCHEDULE 2
(continued)

<u>Series</u>	<u>Interest Rate %</u>	<u>Date of Maturity</u>	<u>1980</u>	<u>1979</u>
YG	7.14	10 November 1991	9,101,000	9,101,000
BK	6.93	30 December 1991	5,000,000	5,000,000
YH	6.90	1 March 1992	8,000,000	8,000,000
YJ	7.38	10 May 1992	7,014,000	7,014,000
BL	7.45	2 July 1992	7,000,000	7,000,000
YK	7.49	10 August 1992	6,260,000	6,260,000
YL	7.50	7 September 1992	5,000,000	5,000,000
YM	7.49	10 October 1992	5,000,000	5,000,000
YN	7.51	10 November 1992	8,907,000	8,907,000
YO	7.38	8 December 1992	8,199,000	8,199,000
YP	7.26	10 January 1993	4,627,000	4,627,000
YQ	7.34	9 May 1993	10,000,000	10,000,000
YR	7.69	9 July 1993	10,000,000	10,000,000
BP	8.50	1 October 1993	7,500,000	7,500,000
YS	7.50	10 December 1993	7,726,000	7,726,000
Z	7.00	15 December 1993	7,000,000	7,000,000
YT	7.53	8 February 1994	9,487,000	9,487,000
YU	7.61	10 April 1994	10,197,000	10,197,000
YV-1	8.01	9 May 1994	10,000,000	10,000,000
YV-2	8.01	10 May 1994	4,469,000	4,469,000
YW	8.46	4 June 1994	7,124,000	7,124,000
YX	9.05	8 August 1994	10,000,000	10,000,000
YY-1	9.07	9 December 1994	10,000,000	10,000,000
YY-2	9.07	10 December 1994	538,000	538,000
YZ	8.63	9 January 1995	8,177,000	8,177,000
ZA	8.46	10 February 1995	5,207,000	5,207,000
ZB-1	8.38	7 March 1995	10,000,000	10,000,000
ZB-2	8.38	10 March 1995	12,656,000	12,656,000
ZC	8.21	10 April 1995	7,722,000	7,722,000
ZD-1	8.65	8 May 1995	10,000,000	10,000,000
ZD-2	8.65	9 May 1995	10,000,000	10,000,000
ZE	8.96	10 June 1995	7,310,000	7,310,000
ZF	8.80	8 July 1995	8,000,000	8,000,000
ZG	9.16	10 September 1995	7,348,000	7,348,000
ZH	9.48	10 November 1995	13,794,000	13,794,000
ZJ	9.14	9 January 1996	12,900,000	12,900,000
CP-A	9.06	10 March 1996	26,129,000	26,129,000
CP-B	9.03	8 April 1996	6,919,000	6,919,000
CP-C	9.04	10 May 1996	18,073,000	18,073,000
CP-D	9.00	10 June 1996	18,000,000	18,000,000
CP-E	8.97	9 July 1996	10,000,000	10,000,000
CP-F	8.98	10 August 1996	7,840,000	7,840,000

. . . /3

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

SCHEDULE OF LONG-TERM DEBT

AS AT 31 MARCH 1980

SCHEDULE 2
(continued)

<u>Series</u>	<u>Interest Rate %</u>	<u>Date of Maturity</u>	<u>1980</u>	<u>1979</u>
BR	10.00	13 September 1996	10,000,000	10,000,000
CP-G	8.93	8 October 1996	13,005,000	13,005,000
CP-H	9.25	10 November 1996	5,000,000	5,000,000
CP-J	9.22	10 December 1996	10,994,000	10,994,000
CP-K	8.73	10 February 1997	8,686,000	8,686,000
CP-L	8.83	10 March 1997	30,125,000	30,125,000
CP-M	9.03	7 April 1997	5,654,000	5,654,000
CP-N	9.22	10 May 1997	8,128,000	8,128,000
CP-O	9.18	10 June 1997	14,700,000	14,700,000
CP-P	9.06	8 July 1997	9,912,000	9,912,000
CP-Q	9.00	10 August 1997	8,000,000	8,000,000
CP-R	8.99	9 September 1997	8,000,000	8,000,000
CP-S	8.77	7 October 1997	6,000,000	6,000,000
CP-T	8.88	10 November 1997	8,000,000	8,000,000
CP-U	8.98	10 January 1998	5,310,000	5,310,000
CP-V	9.37	10 March 1998	20,000,000	20,000,000
CP-W	9.40	10 April 1998	12,000,000	12,000,000
CP-X	9.49	10 May 1998	12,000,000	12,000,000
CP-Y	9.41	9 June 1998	10,000,000	10,000,000
CP-Z	9.46	10 July 1998	4,593,000	4,593,000
CP-AA	9.49	10 August 1998	10,832,000	10,832,000
CP-AB	9.36	8 September 1998	8,764,000	8,764,000
CP-AC	9.35	10 October 1998	6,638,000	6,638,000
CP-AD	9.46	10 November 1998	9,995,000	9,995,000
CP-AE	9.84	8 December 1998	6,474,000	6,474,000
CP-AF	10.16	10 March 1999	10,000,000	10,000,000
CP-AG	10.26	10 April 1999	10,103,000	-
CP-AH	10.20	10 May 1999	22,572,000	-
CP-AI	10.02	8 June 1999	7,500,000	-
CP-AJ	10.02	10 July 1999	5,988,000	-
CP-AK	9.98	10 August 1999	6,000,000	-
CP-AL	10.22	10 September 1999	7,000,000	-
CP-AM	10.49	10 October 1999	4,000,000	-
CP-AN	10.68	9 November 1999	8,100,000	-
CP-AO	11.50	10 December 1999	6,000,000	-
CP-AP	12.74	10 March 2000	11,329,000	-
			<u>938,417,000</u>	<u>849,825,000</u>
Total payable in Canada in Canadian Dollars			<u>942,417,000</u>	<u>854,575,000</u>

. . ./4

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

SCHEDULE OF LONG-TERM DEBT

AS AT 31 MARCH 1980

SCHEDULE 2
(continued)Payable in the United States of America in U.S. Dollars:
Serial Debentures

<u>Series</u>	<u>Interest Rate %</u>	<u>Dates of Maturity</u>	<u>1980</u>	<u>1979</u>
A	5.00	14 May 1980-83	1,000,000	1,250,000
B	4.75	15 July 1980-83	1,000,000	1,250,000
D	4.75	1 April 1980-84	2,500,000	3,000,000
E	4.50	1 September 1980-84	2,500,000	3,000,000
F	4.63	1 February 1981-85	2,500,000	3,000,000
G	4.63	15 April 1980-85	3,000,000	3,500,000
			<hr/>	<hr/>
			12,500,000	15,000,000
			<hr/>	<hr/>

Sinking Fund Debentures

<u>Series</u>	<u>Interest Rate %</u>	<u>Date of Maturity</u>		
J	5.00	15 February 1986	12,000,000	12,000,000
K	5.50	9 May 1986	20,000,000	20,000,000
P	5.88	15 April 1987	25,000,000	25,000,000
Q to U	4.50 to 6.25	15 October 1987	13,185,000	13,185,000
			<hr/>	<hr/>
			70,185,000	70,185,000
			<hr/>	<hr/>

Total payable in the United States
of America in U.S. Dollars

Total long-term debt

<hr/>	<hr/>
82,685,000	85,185,000
<hr/>	<hr/>
\$1,025,102,000	\$939,760,000
<hr/>	<hr/>

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

Thorne
Riddell
& Co.

CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To the Shareholder of
British Columbia Steamship Company (1975) Ltd.

We have examined the consolidated balance sheet of British Columbia Steamship Company (1975) Ltd. as at December 31, 1979 and the consolidated statements of income and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1979 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Thorne Riddell & Co.

Chartered Accountants

Victoria, B. C.
February 13, 1980

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.
(Incorporated under the laws of Canada)

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1979

ASSETS	1979	1978
CURRENT ASSETS		
Cash	\$ 97,578	\$ 99,522
Accounts receivable	51,255	4,911
Inventories	87,188	49,470
Prepaid expenses	39,965	37,432
	<u>275,986</u>	<u>191,335</u>
OTHER ASSET		
Organization costs	<u>9,210</u>	<u>11,052</u>
FIXED ASSETS (note 2)		
Vessel, equipment and leasehold improvements	2,513,479	2,500,403
Less accumulated depreciation	1,460,502	958,002
	<u>1,052,977</u>	<u>1,542,401</u>
	<u>\$1,338,173</u>	<u>\$1,744,788</u>
	<u><u> </u></u>	<u><u> </u></u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 182,852	\$ 224,443
Provision for vessel refit (note 3)		366,000
Demand debt and accrued interest payable (note 4)	2,629,304	3,077,697
	<u>2,812,156</u>	<u>3,668,140</u>
	<u><u> </u></u>	<u><u> </u></u>
CAPITAL STOCK, CONTRIBUTED SURPLUS AND DEFICIT		
CAPITAL STOCK (note 5)		
5 Common shares	5	5
CONTRIBUTED SURPLUS	200,330	200,330
DEFICIT	(1,674,318)	(2,123,687)
	<u>(1,473,983)</u>	<u>(1,923,352)</u>
	<u>\$1,338,173</u>	<u>\$1,744,788</u>
	<u><u> </u></u>	<u><u> </u></u>

Commitments (note 6)

Approved by the Board

Director

Director

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED STATEMENT OF INCOME AND DEFICIT

YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
Revenue		
Passengers	\$4,038,664	\$2,779,227
On-board services	1,990,710	1,489,121
Vehicles	330,854	282,482
Other	84,441	65,085
	<u>6,444,669</u>	<u>4,615,915</u>
Expenses		
On-board services		
Cost of sales	749,750	530,575
Operating expenses	677,790	580,968
	<u>1,427,540</u>	<u>1,111,543</u>
Ship operating expenses		
Deck	295,863	222,931
Engine room	423,267	325,830
Ship general	459,026	427,298
Fuel	803,416	458,361
Refit	103,459	451,093
Seattle terminal	455,332	373,168
Victoria terminal	282,157	203,300
	<u>4,250,060</u>	<u>3,573,524</u>
Income before non-operating expenses	<u>2,194,609</u>	<u>1,042,391</u>
Administration and selling		
Administration	530,436	432,334
Selling	362,573	319,927
	<u>893,009</u>	<u>752,261</u>
Income before undernoted items	<u>1,301,600</u>	<u>290,130</u>
Depreciation	502,500	265,694
Amortization of organization costs	1,842	1,842
Interest	347,889	296,650
	<u>852,231</u>	<u>564,186</u>
NET INCOME (LOSS)	449,369	(274,056)
DEFICIT AT BEGINNING OF YEAR	<u>2,123,687</u>	<u>1,849,631</u>
DEFICIT AT END OF YEAR	<u>\$1,674,318</u>	<u>\$2,123,687</u>

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
WORKING CAPITAL DERIVED FROM		
Operations		
Net income	\$ 449,369	\$
Depreciation and amortization which do not involve working capital	<u>504,342</u> 953,711	
Proceeds from the sale of fixed assets	<u>2,150</u> 955,861	<u>550</u> <u>550</u>
WORKING CAPITAL APPLIED TO		
Operations		
Loss for the year		274,056
Less depreciation and amortization		<u>267,536</u> 6,520
Additions to fixed assets	<u>15,226</u> <u>15,226</u>	<u>79,269</u> <u>85,789</u>
INCREASE (DECREASE) IN WORKING CAPITAL POSITION	940,635	(85,239)
WORKING CAPITAL DEFICIENCY AT BEGINNING OF YEAR	<u>3,476,805</u>	<u>3,391,566</u>
WORKING CAPITAL DEFICIENCY AT END OF YEAR	<u>\$2,536,170</u>	<u>\$3,476,805</u>

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1979

1. ACCOUNTING POLICIES

- (a) Principles of consolidation
The consolidated financial statements include the accounts of the company and its wholly-owned subsidiary, British Columbia Steamship Company Inc.
- (b) Inventories
Inventories are valued at lower of cost and net realizable value.
- (c) Organization costs
Organization costs, which are recorded at cost less accumulated amortization, are being amortized over ten years.
- (d) Fixed assets
Fixed assets are stated at cost. The leasehold improvements are depreciated on the straight-line basis over ten years. Other fixed assets are depreciated on the diminishing balance method at the annual rates indicated in note 2 except that the vessel taken out of service after the 1979 operating season has been written down to its estimated scrap value.
- (e) Translation of foreign currency
 - (i) Current assets and current liabilities are translated into Canadian dollars at rates of exchange at the year end.
 - (ii) Fixed assets are translated into Canadian dollars at average rates of exchange prevailing for the month in which assets were acquired.
 - (iii) Revenues and expenses are translated into Canadian dollars at rates which approximate the average monthly rates of exchange for the month in which the transactions were recorded, with the exception of depreciation which reflects historic rates used for the related assets.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1979

2. FIXED ASSETS

		1979		1978	
	Rate	Cost	Accumulated depreciation	Net	Net
Vessel - T.E.V.					
Princess Marguerite		\$1,685,132	\$1,085,132	\$ 600,000	\$1,016,137
Automotive equipment	30%	15,764	11,481	4,283	6,118
Furniture and fixtures on shore	20%	14,158	7,909	6,249	7,811
Radio equipment	25%	29,079	19,595	9,484	12,645
Vessel equipment	20%	380,919	213,362	167,557	200,709
Tools	100%	550	550		
Cutlery, china and linen	100%	15,528	15,528		
Leasehold improvements					
- Victoria	1/10	5,555	1,303	4,252	4,860
Leasehold improvements					
- Seattle	1/10	366,794	105,642	261,152	294,121
		<u>\$2,513,479</u>	<u>\$1,460,502</u>	<u>\$1,052,977</u>	<u>\$1,542,401</u>

The "Princess Marguerite" is shown as an asset of the company even though title rests with Her Majesty the Queen in right of the Province of British Columbia.

3. PROVISION FOR VESSEL REFIT

In prior years, the company charged against current operations the estimated costs of refitting the vessel for the next operating season. No provision has been made in 1979 as the vessel was taken out of service after the 1979 operating season.

4. DEMAND DEBT AND ACCRUED INTEREST PAYABLE

	1979	1978
Demand debt	\$2,600,000	\$3,000,000
Accrued interest	29,304	77,697
	<u>\$2,629,304</u>	<u>\$3,077,697</u>

The demand debt is payable to the shareholder, the Province of British Columbia.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1979

5. CAPITAL STOCK

The company is restricted by its articles to issuing a maximum of 55,000 common shares.

6. COMMITMENTS

The company rents the terminal facilities in Seattle under a long term lease which expires in 1982 with an option to extend the lease a further five years. The annual rent is \$76,500 U. S. funds and the rent expense under this lease in the current period was \$82,290 Canadian funds.

7. COMPARATIVE FIGURES

Certain 1978 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1979.

8. REMUNERATION OF DIRECTORS AND SENIOR OFFICERS

Aggregate remuneration of directors and senior officers (as defined by the British Columbia Companies Act) is \$169,689 (1978, \$169,977).

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

SCHEDULE OF ON-BOARD SERVICES

YEAR ENDED DECEMBER 31, 1979

Catering services
Revenue

Cost of sales
Operating expenses

Income

Lounges
Revenue

Cost of sales
Operating expenses

Income

Newsstand
Revenue

Cost of sales
Operating expenses

Income

Duty free shop
Revenue

Cost of sales
Operating expenses

Income

Dayrooms
Revenue
Operating expenses

Income

TOTAL ON-BOARD SERVICES

1979					1978
<u>Revenue</u>	<u>Cost of Sales</u>	<u>Operating expenses</u>	<u>Total costs</u>	<u>Income</u>	
\$ 929,127	\$	\$	\$	\$	\$ 702,966
	377,257				268,719
		379,572			340,113
			756,829		608,832
				172,298	94,134
386,850					257,021
	56,362				34,308
		167,647			137,378
			224,009		171,686
				162,841	85,335
259,638					187,772
	151,373				102,662
		29,390			20,766
			180,763		123,428
				78,875	64,344
282,792					237,382
	164,758				124,886
		48,321			35,766
			213,079		160,652
				69,713	76,730
132,303					103,980
		52,860			46,945
			52,860		
				79,443	57,035
<u>\$1,990,710</u>	<u>\$ 749,750</u>	<u>\$ 677,790</u>	<u>\$1,427,540</u>	<u>\$ 563,170</u>	<u>\$ 377,578</u>

BRITISH COLUMBIA SYSTEMS CORPORATION

Balance Sheet

MARCH 31, 1980
(000's)

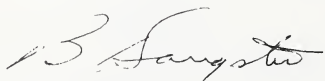
ASSETS

	1980	1979
CURRENT:		
Cash	\$ 5,309	\$ 533
Accounts receivable	11,291	8,966
Prepaid expenses	258	272
Total current assets	16,858	9,771
FIXED, AT COST:		
Computer and ancillary equipment (note 3)	12,975	10,625
Furniture and fixtures	990	849
Leasehold improvements	1,854	885
	15,819	12,359
Less accumulated depreciation and amortization	8,755	2,502
Net fixed assets	7,064	9,857
	<u>\$23,922</u>	<u>\$19,628</u>

Approved by the Directors:



Director



Director

(SEE ACCOMPANYING NOTES)

BRITISH COLUMBIA SYSTEMS CORPORATION

*(Incorporated as a Crown Corporation
under the Systems Act S.B.C. 1977)*

LIABILITIES

	<u>1980</u>	<u>1979</u>
CURRENT:		
Accounts payable and accrued charges	\$ 5,996	\$ 3,841
Net income for the year to be transferred to the Province of British Columbia (note 4)	237	2,229
Current portion of long-term debt	<u>3,929</u>	<u>2,637</u>
Total current liabilities	<u>10,162</u>	<u>8,707</u>
LONG-TERM DEBT (NOTE 5)	<u>3,760</u>	<u>5,921</u>
CERTIFICATES (NOTE 6)	<u>10,000</u>	<u>5,000</u>
	<u><u>\$23,922</u></u>	<u><u>\$19,628</u></u>

Statement of Income and Retained Earnings

FOR THE YEAR ENDED MARCH 31, 1980

(000's)

	1980	1979
REVENUE:		
Processing	\$18,132	\$13,768
System design and programming	15,048	11,209
Equipment rental	2,785	2,085
Direct expenses recovered from clients	1,675	1,913
Interest and other income	377	140
Major conversions (note 10)	2,156	
Total revenue	<u>40,173</u>	<u>29,115</u>
EXPENSES:		
Employee	13,634	10,434
Equipment rental and maintenance	6,042	5,200
Services purchased for clients	9,709	5,199
Administrative and general	2,834	2,970
Depreciation and amortization (note 3)	6,783	2,502
Interest on long-term debt	934	581
Total expenses	<u>39,936</u>	<u>26,886</u>
Net income for the year	237	2,229
Retained earnings, beginning of the year	NIL	NIL
Net income to be transferred to the Province of British Columbia pursuant to Section 8(5) of the Systems Act (note 4)	<u>237</u>	<u>2,229</u>
Retained earnings, end of the year	<u>NIL</u>	<u>NIL</u>

(SEE ACCOMPANYING NOTES)

Statement of Changes in Financial Position

BRITISH COLUMBIA SYSTEMS CORPORATION

*(Incorporated as a Crown Corporation
under the Systems Act S.B.C. 1977)*

FOR THE YEAR ENDED MARCH 31, 1980
(000's)

	<u>1980</u>	<u>1979</u>
SOURCE OF FUNDS:		
Operations —		
Net income for the year	\$ 237	\$ 2,229
Add: depreciation and amortization not being current outlays of funds	<u>6,783</u>	<u>2,502</u>
Total from operations	7,020	4,731
Proceeds from issue of certificates	5,000	5,000
Additions to long-term debt (net of current portion)	1,030	7,437
Proceeds on disposition of equipment	<u>448</u>	<u>2,487</u>
Total source of funds	<u>13,498</u>	<u>19,655</u>
APPLICATION OF FUNDS:		
Additions to fixed assets	4,438	14,333
Long-term debt repayments	3,191	1,516
Net income to be transferred to the Province of British Columbia pursuant to Section 8(5) of the Systems Act (note 4)	<u>237</u>	<u>2,229</u>
Total application of funds	<u>7,866</u>	<u>18,078</u>
Increase in working capital	5,632	1,577
Working capital, beginning of the year	<u>1,064</u>	<u>(513)</u>
Working capital, end of the year	<u><u>\$ 6,696</u></u>	<u><u>\$ 1,064</u></u>

(SEE ACCOMPANYING NOTES)

Notes to the Financial Statement

MARCH 31, 1980

1. THE CORPORATION

The British Columbia Systems Corporation is incorporated as a Crown Corporation of the Province of British Columbia under the Systems Act S.B.C. 1977, assented to September 1, 1977.

The purpose of the Corporation is to establish and implement such policies as it considers appropriate for the consolidation and rationalization of data processing services provided for government entities. To achieve this purpose, the Corporation:

- a) provides data processing and related services required for governmental purposes;
- b) recommends and implements data processing standards, practices, policies and technical guidelines to facilitate a progressive improvement of information systems required by government entities; and,
- c) subject to approval of the Lieutenant-Governor in Council, sets rates for the use of data processing products and services provided to its users.

2. SIGNIFICANT ACCOUNTING POLICIES

As prescribed by Section 9(6) of the Systems Act, the financial statements of the Corporation are prepared in accordance with generally accepted accounting principles. Significant accounting policies followed in the preparation of these financial statements are:

a) Fixed assets:

The Corporation leases most of its computer equipment. Certain of these leases, however, transfer the benefits and risks incident to ownership to the Corporation. In such cases, as more fully described in notes 3 and 5, the leases have been capitalized.

The costs of fixed assets are depreciated and amortized over their estimated useful life on a straight-line basis as follows:

Computer and ancillary equipment (currently installed)	— over periods ranging up to five years.
Furniture and fixtures	— over ten years.
Leasehold improvements	— over terms of leases.

b) Revenue recognition:

Revenue is recognized in the accounts as the services are performed.

c) Expense recognition:

All purchases with the exception of fixed assets and prepaids are expensed in the accounts as incurred.

d) Development costs:

Development costs are expensed in the accounts as incurred.

e) Income taxes:

The Corporation is exempt from Federal and Provincial income taxes.

BRITISH COLUMBIA SYSTEMS CORPORATION

*(Incorporated as a Crown Corporation
under the Systems Act S.B.C. 1977)*

3. CAPITALIZATION OF LEASES

Included in fixed assets is computer and ancillary equipment recorded at a cost of \$10,477,000 (1979—\$6,926,000) arising from the capitalization of certain leases. The related accumulated amortization amounts to \$7,325,000 (1979—\$1,350,000).

The estimated useful economic life of various capitalized computer and ancillary equipment has been reviewed, resulting in additional amortization charges of \$3,900,000 in 1980.

4. NET INCOME

Pursuant to Section 8(5) of the Systems Act, the Corporation is required to transfer its net income to the Province of British Columbia annually.

5. LONG-TERM DEBT

Long-term debt arises from the capitalization of leases. The minimum annual contractual obligations with respect to these leases are as follows:

1981	\$4,518,000
1982	2,007,000
1983	1,636,000
1984	513,000
1985	137,000
	<hr/> 8,811,000
Less executory costs and imputed annual interest	<hr/> 1,122,000
Capitalized lease obligations	7,689,000
Less current portion	<hr/> 3,929,000
Long-term portion	<hr/> <u>\$3,760,000</u>

6. CERTIFICATES

Pursuant to Section 8(6) of the Systems Act, the Corporation may be advanced or borrow up to \$25,000,000. In computing that amount the amount of aggregate net rentals payable by the Corporation under leases for personal property for a term exceeding one year shall be excluded.

The Corporation has been authorized to issue up to \$10,000,000 in certificates. Of this amount \$5,000,000 was issued in the preceding year. An additional \$5,000,000 was issued in March, 1980. All of the certificates have been issued to the Minister of Finance, Province of British Columbia, for cash. These certificates are unsecured, bear no interest and are redeemable only at the option of the Corporation.

* Notes to the Financial Statements (cont'd)
March 31, 1980

7. COMMITMENTS

The Corporation leases its premises and computer equipment for periods of up to five years.

The minimum annual contractual obligations of non-cancellable leases are as follows (excluding amounts relating to capitalized leases):

1981	\$5,193,000
1982	2,681,000
1983	2,288,000
1984	1,386,000
1985	724,000

8. PENSION AND SUPERANNUATION PLANS

Until the Corporation establishes a pension or superannuation plan the Public Service Superannuation Act applies to the Corporation and its officers and employees. The Corporation is only required to pay into the Public Service Superannuation Fund amounts equal to employees' contributions required under the Public Service Superannuation Act.

9. REMUNERATION OF DIRECTORS AND SENIOR OFFICERS

Remuneration of directors and senior officers as defined under the Companies Act R. S. B. C. was \$260,000 (1979 — \$225,000).

10. MAJOR CONVERSION PROJECTS

During the year the Corporation completed two major conversion projects resulting in the transfer of certain clients from two IBM 370/145 computer systems.

11. COMPARATIVE FIGURES

The figures for 1979 have been reclassified where appropriate to conform with the method of presentation adopted in 1980.

Auditors' Report

BRITISH COLUMBIA SYSTEMS CORPORATION


*(Incorporated as a Crown Corporation
under the Systems Act S.B.C. 1977)*

The Honourable Hugh A. Curtis,
*Minister of Finance,
Province of British Columbia:*

We have examined the balance sheet of the British Columbia Systems Corporation as at March 31, 1980 and the statements of income and retained earnings, and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

VICTORIA, CANADA.
MAY 16, 1980.

A handwritten signature in cursive script, reading "Clarkson Gordon".

CHARTERED ACCOUNTANTS.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

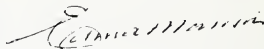
AUDITOR'S REPORT

To the Chairman and Members of the Board of the
Health Facilities Association of British Columbia, and

To the Minister of Health
Province of British Columbia:

I have examined the balance sheet of the Health Facilities Association of British Columbia as at 31 March 1980 and the statements of revenue and expenditure and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Association as at 31 March 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.


Erma Morrison, C.A.
Auditor General

Victoria, British Columbia
24 July 1980

EXHIBIT A

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA
(Incorporated under the Societies Act of British Columbia)

BALANCE SHEET AS AT MARCH 31, 1980

	<u>1980</u>	<u>1979</u>
ASSETS		
CURRENT ASSETS		
Cash and term deposits	\$13,694,913	\$ 8,397,394
Recoverable advances	1,799,674	3,406,749
Due from the Province of British Columbia	278,870	-
Advance to the Greater Vancouver Regional Hospital District, net	750,000	750,000
Accrued interest receivable	<u>167,158</u>	<u>148,367</u>
	<u>16,690,615</u>	<u>12,702,510</u>
NON-CURRENT ASSETS		
Capital grants (note 2)	7,997,203	2,881,207
Mortgage, at cost	5,000,000	-
Unamortized debenture discount	<u>13,987</u>	<u>14,837</u>
	<u>13,011,190</u>	<u>2,896,044</u>
	<u>\$29,701,805</u>	<u>\$15,598,554</u>
LIABILITIES AND SURPLUS		
CURRENT LIABILITIES		
Accrued liabilities	\$ 489,972	\$ 389,576
Due to the Greater Vancouver Regional Hospital District	1,405,931	1,624,021
Sinking fund instalments due in one year	678,535	312,685
Restricted funds (note 3)		
Province of British Columbia	545,429	1,991,675
British Columbia Medical Centre	-	49,769
Glendale Lodge Society	<u>1,249,910</u>	<u>-</u>
	<u>4,369,777</u>	<u>4,367,726</u>
LONG-TERM DEBT (note 4)	<u>24,676,856</u>	<u>10,444,224</u>
Total liabilities	29,046,633	14,811,950
SURPLUS (EXHIBIT B)	<u>655,172</u>	<u>786,604</u>
	<u>\$29,701,805</u>	<u>\$15,598,554</u>

The five accompanying notes are an integral part
of these financial statements

APPROVED BY THE BOARD


J.D. Herbert, Chairman


J.C. Pataki, Secretary

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

STATEMENT OF REVENUE AND EXPENDITURE AND SURPLUS

YEAR ENDED MARCH 31, 1980

	<u>1980</u>	<u>1979</u>
REVENUE		
Interest on term deposits	\$ 830,863	\$ 845,842
Contributions from the Province for payment of interest on long-term debt	61,350	102,970
Mortgage interest	248,598	-
Other revenue	<u>49,769</u>	<u>-</u>
	<u>1,190,580</u>	<u>948,812</u>
EXPENDITURE		
Interest on long-term debt	1,321,162	1,056,950
Amortization of debenture discount	<u>850</u>	<u>850</u>
	<u>1,322,012</u>	<u>1,057,800</u>
EXCESS OF EXPENDITURE OVER REVENUE	131,432	108,988
Surplus (deficit) at beginning of year	786,604	(1,383,740)
Adjustment for change in accounting for capital grants (note 2)	<u>-</u>	<u>2,279,332</u>
SURPLUS AT END OF YEAR	<u>\$ 655,172</u>	<u>\$ 786,604</u>

EXHIBIT C

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED MARCH 31, 1980

	<u>1980</u>	<u>1979</u>
WORKING CAPITAL DERIVED FROM		
Capital grants from the Province	\$ 4,817,520	\$ 271,900
Issue of sinking fund debentures	15,000,000	-
Interest earned on sinking fund investments	<u>88,833</u>	<u>54,430</u>
	<u>19,906,353</u>	<u>326,330</u>
WORKING CAPITAL APPLIED TO		
Operations		
Excess of expenditure over revenue	131,432	108,988
Deduct amortization charges which do not involve working capital	<u>850</u>	<u>850</u>
	130,582	108,138
Reduction in long-term debt	767,368	367,116
Construction grants to hospitals	1,917,293	928,205
Equipment grants to hospitals	8,105,056	-
Investment in mortgage	<u>5,000,000</u>	<u>-</u>
	<u>15,920,299</u>	<u>1,403,459</u>
INCREASE (DECREASE) IN WORKING CAPITAL	3,986,054	(1,077,129)
WORKING CAPITAL AT BEGINNING OF YEAR	<u>8,334,784</u>	<u>9,411,913</u>
WORKING CAPITAL AT END OF YEAR	<u><u>\$12,320,838</u></u>	<u><u>\$8,334,784</u></u>

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1980

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Capital grants

Grants made by the Association, to assist in financing the capital costs of health facilities, are recorded as capital grants net of reimbursements received from the Province and sinking fund earnings.

(b) Unamortized debenture discount

Debenture discount is amortized on a straight-line basis over the term of the related debt.

2. CHANGE IN ACCOUNTING POLICY

The Association changed its accounting policy for recording capital grants effective April 1, 1978 to the method described in note 1. In prior years such capital grants were recorded as revenues and expenditures. As a result of this change the deficit as at March 31, 1979 was reduced by \$2,279,332 and the excess of expenditure over revenue for the year ended March 31, 1979 was reduced by \$601,875.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1980

	<u>1980</u>	<u>1979</u>
3. RESTRICTED FUNDS		
(a) Province of British Columbia		
Balance at beginning of year	\$1,991,675	\$3,364,144
Add (deduct)		
Transfers from the Province	6,114,194	586,648
Capital grants made	<u>(7,560,440)</u>	<u>(1,959,117)</u>
Balance at end of year	<u>\$ 545,429</u>	<u>\$1,991,675</u>

The Province has transferred certain amounts received from the Government of Canada Health Resources Fund, to the Association, to be applied to specific teaching and research projects. Interest earned on these amounts is to remain with the Association.

- (b) British Columbia Medical Centre
 During the year \$49,769 held for the British Columbia Medical Centre was transferred to the Association's revenue in accordance with the terms of the trust agreement.
- (c) Glendale Lodge Society
 The Association holds in trust \$1,249,910 for the Glendale Lodge Society on the understanding that the funds will be expended to renovate certain health care facilities it owns.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1980

	<u>1980</u>	<u>1979</u>
4. LONG-TERM DEBT		
Sinking fund debentures issued to the British Columbia Regional Hospital Districts Financing Authority		
Series JD 8.95%, due December 10, 1995	\$ 1,500,000	\$ 1,500,000
Series JF 9.03%, due April 9, 1996	5,000,000	5,000,000
Series JG 9.04%, due May 7, 1996	3,000,000	3,000,000
Series KB 10.00%, due September 13, 1996	2,000,000	2,000,000
Series KO 10.49%, due October 10, 1999	5,000,000	-
Series KR 12.74%, due March 10, 2000	10,000,000	-
	<u>26,500,000</u>	<u>11,500,000</u>
Less Sinking fund instalments due within one year	678,535	312,685
Sinking funds - on deposit with trustee	<u>1,144,609</u>	<u>743,091</u>
	<u>1,823,144</u>	<u>1,055,776</u>
	<u>\$24,676,856</u>	<u>\$10,444,224</u>

Sinking fund debentures series JF and JG are redeemable in whole or in part before maturity at the option of the Chairman of the British Columbia Regional Hospital Districts Financing Authority upon five months written notice.

Sinking funds are on deposit with the British Columbia Regional Hospital Districts Financing Authority, trustee for the Association.

Payments of \$678,535 are required to meet sinking fund provisions in each of the next five years.

5. COMMITMENTS

As at March 31, 1980 the unexpended balance of approved construction projects totalled \$32,851,086 (1979 \$34,798,191).

HOUSING CORPORATION OF BRITISH COLUMBIA

COOPERS & LYBRAND

CHARTERED ACCOUNTANTS

OFFICES THROUGHOUT CANADA
AND IN PRINCIPAL AREAS
OF THE WORLD

MAILING ADDRESS

P.O. BOX 11120, ROYAL CENTRE
1055 WEST GEORGIA STREET
VANCOUVER, BRITISH COLUMBIA, CANADA V6E 3R2

TELEPHONE (604) 682-7821
28TH FLOOR, THE ROYAL BANK OFFICE TOWER
1055 WEST GEORGIA STREET
VANCOUVER, BRITISH COLUMBIA, CANADA
V6E 3R2

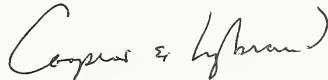
CABLE ADDRESS **COLYBRAND**, VANCOUVER, B. C.
TELEX 04-507630

AUDITORS' REPORT

The Lieutenant-Governor in Council
Province of British Columbia

We have examined the consolidated balance sheet of Housing Corporation of British Columbia as at October 31, 1979 and the consolidated statements of earnings and retained earnings and source and use of cash for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at October 31, 1979 and the results of its operations and the source and use of its cash for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



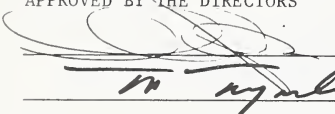
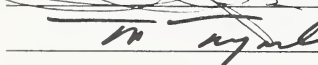
Vancouver, B.C.
December 7, 1979

CHARTERED ACCOUNTANTS

HOUSING CORPORATION OF BRITISH COLUMBIA
 CONSOLIDATED BALANCE SHEET AS AT OCTOBER 31, 1979

A S S E T S		1979	1978
		(thousand dollars)	
LAND AND HOUSING UNITS (note 3)			
Completed for sale			5,253
Under development			1,229
Land held for resale	150		7,424
	150		13,906
BANK TERM DEPOSITS	4,160		
RECEIVABLES	409		427
RECEIVABLE FROM THE PROVINCE OF BRITISH COLUMBIA	512		269
RECEIVABLE FROM THE PROVINCE OF BRITISH COLUMBIA, HOUSING FUNDS			20
MORTGAGES RECEIVABLE	8,429		3,622
OTHER ASSETS (note 4)	2		197
		<u>13,662</u>	<u>18,441</u>

PROVINCE OF BRITISH COLUMBIA HOUSING FUNDS ADMINISTERED

CASH	6		
RECEIVABLE FROM HOUSING CORPORATION OF BRITISH COLUMBIA	29		
RECEIVABLES			186
BANK TERM DEPOSITS (note 9)	1,490		2,972
		<u>1,525</u>	<u>3,158</u>
APPROVED BY THE DIRECTORS			
 Director	15,187		21,599
 Director			

L I A B I L I T I E S

	1979	1978
	(thousand dollars)	
MORTGAGES PAYABLE, secured by land and housing units		
Completed for sale		81
Land held for resale		<u>1,833</u>
		1,914
BANK INDEBTEDNESS, secured		1,678
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	187	2,096
PAYABLE TO THE PROVINCE OF BRITISH COLUMBIA RE LAND ACQUISITIONS		1,119
PAYABLE TO THE PROVINCE OF BRITISH COLUMBIA, HOUSING FUNDS	29	
DEFERRED REVENUE	<u>159</u>	<u>142</u>
	<u>375</u>	<u>6,949</u>

S H A R E H O L D E R ' S E Q U I T Y

SHARE CAPITAL (note 6)	1,902	1,902
RETAINED EARNINGS	<u>11,385</u>	<u>9,590</u>
	<u>13,287</u>	<u>11,492</u>
	<u>13,662</u>	<u>18,441</u>

ING CORPORATION OF BRITISH COLUMBIA (note 2)

MORTGAGE PAYABLE, secured	76	142
PAYABLE TO HOUSING CORPORATION OF BRITISH COLUMBIA		20
BANK INDEBTEDNESS, secured		37
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	9	78
NET ADVANCES FROM PROVINCE OF BRITISH COLUMBIA (note 9)	<u>1,440</u>	<u>2,881</u>
	<u>1,525</u>	<u>3,158</u>
	<u>15,187</u>	<u>21,599</u>

HOUSING CORPORATION OF BRITISH COLUMBIA

CONSOLIDATED STATEMENT OF EARNINGS AND RETAINED EARNINGS

FOR THE YEAR ENDED OCTOBER 31, 1979

	1979	1978
	(thousand dollars)	
REVENUE		
Sales		
Housing units	5,901	12,283
Developed land	3,153	572
Undeveloped land	7,293	1,610
Fees (note 7)	71	1,318
Interest and other income	<u>615</u>	<u>362</u>
	<u>17,033</u>	<u>16,145</u>
EXPENSES		
Cost of sales		
Housing units	5,133	11,010
Developed land	2,570	369
Undeveloped land	7,036	1,273
Provision for possible losses on land, housing units and mortgages receivable		642
Overhead expenses, net of amounts allocated to land and housing units	<u>499</u>	<u>1,653</u>
	<u>15,238</u>	<u>14,947</u>
EARNINGS FROM OPERATIONS	1,795	1,198
WIND-UP EXPENSES (note 1)	<u> </u>	<u>788</u>
NET EARNINGS FOR THE YEAR	1,795	410
RETAINED EARNINGS - BEGINNING OF YEAR	<u>9,590</u>	<u>9,180</u>
RETAINED EARNINGS - END OF YEAR	<u><u>11,385</u></u>	<u><u>9,590</u></u>

HOUSING CORPORATION OF BRITISH COLUMBIA

CONSOLIDATED STATEMENT OF SOURCE AND USE OF CASH

FOR THE YEAR ENDED OCTOBER 31, 1979

	1979	1978
	(thousand dollars)	
SOURCE OF CASH		
From operations	1,799	1,203
Decrease in land and housing units	13,756	1,376
Decrease in receivables	18	92
Decrease in mortgages receivable		2,226
Advances from Province of British Columbia		
Housing Funds	49	
Increase in deferred revenue	17	142
Decrease in prepaid expenses	42	
Proceeds on disposal of fixed assets	<u>149</u>	<u>6</u>
	<u>15,830</u>	<u>5,045</u>
USE OF CASH		
Increase in receivable from Province of British Columbia	243	289
Repayment of advances from Province of British Columbia	1,119	1,600
Decrease in mortgages payable	1,914	996
Decrease in accounts payable and accrued liabilities	1,909	1,570
Increase in mortgages receivable	4,807	
Other changes, net	<u></u>	<u>41</u>
	<u>9,992</u>	<u>4,496</u>
INCREASE IN CASH	5,838	549
BANK INDEBTEDNESS - BEGINNING OF YEAR	<u>1,678</u>	<u>2,227</u>
BANK TERM DEPOSITS (INDEBTEDNESS) - END OF YEAR	<u>4,160</u>	<u>(1,678)</u>

HOUSING CORPORATION OF BRITISH COLUMBIA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED OCTOBER 31, 1979

1. WINDING-UP OF THE OPERATIONS OF THE CORPORATION

Pursuant to a directive dated September 29, 1978 issued by the Ministry of Municipal Affairs and Housing, Province of British Columbia, the operations of the Corporation are to be wound up. The real estate sales subsidiary, Venture Realty Ltd., and certain assets of the professional services division were sold effective November 30, 1978, and an orderly wind-up of the operations of the real estate development division is in process.

Expenses related directly to the wind-up are disclosed separately in total in the consolidated statement of earnings and include the severance settlements with all employees of the Corporation and other direct wind-up costs.

2. SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation

The consolidated financial statements include the accounts of Housing Corporation of British Columbia and the wholly-owned subsidiaries, Dunhill Development Corporation and HCBC Construction Ltd. as well as the operations of Venture Realty Ltd. up to the date of its sale which was at net book value being \$1.

Land and Housing Units

These units are reflected in the accounts at the lower of cost and net realizable value.

Carrying Charges and Overhead Expenses Capitalized

The cost of land and housing units includes:

- direct carrying costs (interest and property taxes) which are capitalized from the date of acquisition of the land;
- an appropriate portion of corporate overhead capitalized as acquisition and development costs.

Consideration for Sales

Where property is sold and a mortgage is received as part of the consideration and the interest rate on the mortgage is lower than the prevailing interest rate for similar transactions at the time of sale, the mortgage is discounted to yield the prevailing interest rate, and profit equal to the discount is deferred and brought into income over the term of the mortgage.

HOUSING CORPORATION OF BRITISH COLUMBIA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED OCTOBER 31, 1979

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Consideration for Sales (continued)

Where collectibility of the outstanding balance of a mortgage is in doubt and the appraised value of the security is less than the carrying value, the carrying value is written down to the appraised value.

Depreciation and Amortization

Depreciation and amortization is recorded on the straight-line method over the estimated useful life of the applicable assets.

Housing Funds Administered

The operation of the Housing Funds administered by the Housing Corporation of British Columbia on behalf of the Ministry is in the process of being wound up. Where expenditures on properties are incurred, these costs are submitted directly to the Ministry for reimbursement.

3. LAND AND HOUSING UNITS

	1979	1978
	(thousand dollars)	
Completed for sale		
Land		1,265
Carrying charges		14
Development costs		<u>3,974</u>
		<u>5,253</u>
Under development		
Land		502
Carrying charges		22
Development costs		<u>705</u>
		<u>1,229</u>
Held for resale		
Land	133	6,817
Carrying charges		303
Pre-development costs	<u>17</u>	<u>304</u>
	<u>150</u>	<u>7,424</u>
Total Land and Housing Units	<u>150</u>	<u>13,906</u>

HOUSING CORPORATION OF BRITISH COLUMBIA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED OCTOBER 31, 1979

4. OTHER ASSETS

	1979	1978
	(thousand dollars)	
Fixed assets and leasehold improvements, net	1	154
Other	<u>1</u>	<u>43</u>
	<u>2</u>	<u>197</u>

5. INCOME TAXES

All of the issued shares of the Corporation are owned by the Province of British Columbia and therefore the Corporation is not subject to federal or provincial income taxes.

6. SHARE CAPITAL

	1979	1978
	(thousand dollars)	
Authorized -		
2,000,000 common shares of no par value		
Issued and fully paid -		
1,355,084 shares	<u>1,902</u>	<u>1,902</u>

HOUSING CORPORATION OF BRITISH COLUMBIA
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 FOR THE YEAR ENDED OCTOBER 31, 1979

7. OTHER INFORMATION

	For The Fiscal Year	
	1979	1978
	(thousand dollars)	
(a) Remuneration of directors and senior officers including severance settlements	122	680
(b) Depreciation and amortization in the year	7	48
(c) Included in fees of \$71,000 (1978 - \$1,318,000) are fees charged to the Ministry of Municipal Affairs and Housing, Province of British Columbia, and overhead expenses charged to Government projects as follows:		
Fees for professional services rendered, land acquisition and development, project sales, construction management and real estate sales commissions	44	1,212
Overhead recoveries	2	138
	46	1,350
(d) Interest incurred in the year, all of which has been capitalized to land and housing units	Nil	235

HOUSING CORPORATION OF BRITISH COLUMBIA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED OCTOBER 31, 1979

8. CONTINGENT LIABILITIES

- (a) The Corporation is contingently liable for certain mortgages assumed by purchasers of housing units sold by the Corporation.
- (b) Legal actions against the Corporation are as follows:
 - (i) A legal action has been brought against the Corporation for special damages in the amount of \$460,000 plus general damages and interest, or rescission of a prior transaction involving the sale of certain undeveloped lands in the amount of \$2,240,000. A counter claim has been filed by the Corporation claiming foreclosure of the first mortgage which the Corporation holds against these undeveloped lands. The balance of principal and accrued interest outstanding as at October 31, 1979 on this mortgage amounted to \$2,246,000.
 - (ii) The Corporation is included as a defendant along with the District of North Vancouver and the Province of British Columbia in a legal action with respect to damages to certain building lots sold by the Corporation in the year. The Corporation holds first mortgages on these building lots. The outstanding balance of principal and interest at October 31, 1979 amounted to \$241,000.
 - (iii) The Corporation has been named defendant in a legal action claiming damages of \$200,000 relating to alleged faulty roof construction in a completed project. The ultimate outcome and possible loss, if any, to the Corporation is unknown at this time.

In the opinion of management, the Corporation has valid defence to these actions. No provision for loss, if any, is provided in the accounts as an estimate of such loss amount cannot be made at present. Should a loss ultimately be realized, the charge would be recorded in the statement of earnings in the year in which the loss was determined to exist.

- (c) As security for letters of credit of \$131,135 the Corporation has issued a \$6,000,000 floating debenture on all its assets.

HOUSING CORPORATION OF BRITISH COLUMBIA
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 FOR THE YEAR ENDED OCTOBER 31, 1979

9. PROVINCE OF BRITISH COLUMBIA HOUSING FUNDS ADMINISTERED BY HOUSING CORPORATION OF BRITISH COLUMBIA

(a) Net Advances from Province of British Columbia

	1979	1978
	(thousand dollars)	
Balance of advances	1,300	3,294
Add (deduct): Amounts payable (receivable)	<u>140</u>	<u>(413)</u>
Balance - end of year	<u><u>1,440</u></u>	<u><u>2,881</u></u>

(b) Letters of Credit

At October 31, 1979, term deposits in the amount of \$900,000 are pledged as security for letters of credit in the same amount.

10. COMPARATIVE FIGURES

Certain of the 1978 figures on the consolidated balance sheet have been restated to conform to the 1979 financial statement presentation. These restatements have had no effect on earnings or retained earnings.

INSURANCE CORPORATION OF BRITISH COLUMBIA

Automobile Insurance Act Fund

STATEMENT OF OPERATIONS *Ten months ended December 31, 1979*

	<i>Ten Months Ended December 31, 1979</i>	<i>Twelve Months Ended February 28, 1979</i>	<i>December 31, 1979</i>
			(Note 3)
Revenue			
Vehicle premiums written	\$394,750,000	\$355,753,000	\$395,345,000
Driver premiums written	12,121,000	11,103,000	13,777,000
Total premiums written	<u>\$406,871,000</u>	<u>\$366,856,000</u>	<u>\$409,122,000</u>
Vehicle premiums earned	\$302,103,000	\$355,793,000	\$365,289,000
Driver premiums earned	11,235,000	10,899,000	13,044,000
Total premiums earned	<u>313,338,000</u>	<u>366,692,000</u>	<u>378,333,000</u>
Investment income	51,539,000	43,450,000	58,189,000
Total revenue	<u>364,877,000</u>	<u>410,142,000</u>	<u>436,522,000</u>
Claims			
Claims incurred	283,106,000	313,210,000	338,102,000
Claims operations expense	25,289,000	27,732,000	30,039,000
	<u>308,395,000</u>	<u>340,942,000</u>	<u>368,141,000</u>
Expenses			
Administrative	31,303,000	36,368,000	37,890,000
Commissions	22,256,000	25,158,000	26,684,000
	<u>53,559,000</u>	<u>61,526,000</u>	<u>64,574,000</u>
Total claims and expenses	<u>361,954,000</u>	<u>402,468,000</u>	<u>432,715,000</u>
Operating income	2,923,000	7,674,000	3,807,000
Extraordinary loss	—	1,550,000	—
Income for period	<u>2,923,000</u>	<u>6,124,000</u>	<u>3,807,000</u>
Unappropriated surplus— beginning of period	3,907,000	3,783,000	3,023,000
Appropriation to Rate Stabilization Reserve (Note 4)	<u>—</u>	<u>(6,000,000)</u>	<u>—</u>
Unappropriated surplus— end of period	<u>\$ 6,830,000</u>	<u>\$ 3,907,000</u>	<u>\$ 6,830,000</u>

Insurance Corporation of British Columbia

STATEMENT OF GENERAL OPERATIONS *Ten months ended December 31, 1979*

	<i>Ten Months Ended December 31, 1979</i>	<i>Twelve Months Ended February 28, 1979</i>	<i>December 31, 1979</i>
			(Note 3)
Revenue			
Net premiums written	\$17,616,000	\$20,221,000	\$21,038,000
Net premiums earned	\$17,749,000	\$20,910,000	\$21,258,000
Net claims incurred and adjustment costs	10,447,000	11,154,000	13,408,000
Expenses			
Administrative	3,938,000	4,245,000	4,703,000
Commissions	3,520,000	4,016,000	4,186,000
	7,458,000	8,261,000	8,889,000
Total claims and expenses	17,905,000	19,415,000	22,297,000
Underwriting income (loss)	(156,000)	1,495,000	(1,039,000)
Investment income	2,071,000	1,785,000	2,461,000
Income on General			
Insurance operations	1,915,000	3,280,000	1,422,000
Income on other operations	90,000	155,000	116,000
Income for period	2,005,000	3,435,000	1,538,000
Unappropriated retained earnings —beginning of period	1,323,000	838,000	1,790,000
Appropriation to: (Note 4)			
Catastrophe reserve	—	(2,350,000)	—
Rate Stabilization Reserve	(1,100,000)	(600,000)	(1,100,000)
Unappropriated retained earnings —end of period	\$ 2,228,000	\$ 1,323,000	\$ 2,228,000

Insurance Corporation of British Columbia

BALANCE SHEET *As at December 31, 1979*

ASSETS	<i>December 31, 1979</i>	<i>February 28, 1979</i>	<i>December 31, 1978</i>
			(Note 3)
Cash in hands of agents and banks	\$ 659,000	\$ 38,002,000	\$ 400,000
Investments (Note 5)	525,325,000	616,870,000	448,226,000
Finance Plan receivables	4,683,000	26,531,000	1,276,000
Other receivables	10,942,000	20,755,000	13,110,000
Deferred premium acquisition costs	8,445,000	20,094,000	5,841,000
Property and equipment (Note 6)	37,309,000	36,633,000	36,969,000

Approved by the Board:

Director: 

Director: 

\$587,363,000

\$758,885,000

\$505,822,000

LIABILITIES	<i>December 31, 1979</i>	<i>February 28, 1979</i>	<i>December 31, 1978</i>
			(Note 3)
Accounts payable and accrued charges	\$ 23,887,000	\$ 41,017,000	\$ 29,930,000
Motor Vehicle Branch	706,000	9,721,000	970,000
Premiums in advance	—	287,443,000	—
Unearned premiums (Note 8)	107,889,000	14,117,000	77,436,000
Unpaid claims (Note 9)	377,123,000	333,757,000	325,073,000
	<u>509,605,000</u>	<u>686,055,000</u>	<u>433,409,000</u>
Due to the Automobile Insurance Act Fund representing its:			
(Note 4)			
Rate Stabilization Reserve	61,600,000	61,600,000	61,600,000
Unappropriated surplus	6,830,000	3,907,000	3,023,000
	<u>68,430,000</u>	<u>65,507,000</u>	<u>64,623,000</u>
	<u>578,035,000</u>	<u>751,562,000</u>	<u>498,032,000</u>
RETAINED EARNINGS (Note 4)			
Catastrophe reserve	3,200,000	3,200,000	3,200,000
Rate Stabilization Reserve	3,900,000	2,800,000	2,800,000
Unappropriated retained earnings	2,228,000	1,323,000	1,790,000
	<u>9,328,000</u>	<u>7,323,000</u>	<u>7,790,000</u>
	<u>\$587,363,000</u>	<u>\$758,885,000</u>	<u>\$505,822,000</u>

Insurance Corporation of British Columbia

STATEMENT OF CHANGES IN FINANCIAL POSITION

Ten months ended December 31, 1979

	<i>Ten Months Ended December 31, 1979</i>	<i>Twelve Months Ended February 28, 1979</i>	<i>December 31, 1979</i>
			(Note 3)
Resources provided:			
From Operations (Note 10)			
Automobile Insurance			
Act Fund	\$ 5,494,000	\$ 9,077,000	\$ 6,940,000
General Operations	2,068,000	3,528,000	1,617,000
Increase in unearned premiums	93,773,000	—	30,453,000
Increase in unpaid claims	43,366,000	63,941,000	52,049,000
Collected for Motor			
Vehicle Branch	20,288,000	57,178,000	60,314,000
Collected on Finance Plan	45,868,000	35,628,000	46,425,000
Sale of Property			
and Equipment	184,000	8,223,000	653,000
Premiums in advance	—	287,443,000	—
Net increase in other			
assets and liabilities	5,025,000	—	—
	<u>216,066,000</u>	<u>465,018,000</u>	<u>198,451,000</u>
Resources applied:			
Transfer of premiums received			
in advance to the Automobile			
Insurance Act Fund	287,443,000	271,305,000	—
Decrease in unearned premiums	—	484,000	—
Finance Plan	24,021,000	38,111,000	49,832,000
Purchase of Property			
and Equipment	4,187,000	5,842,000	5,073,000
Remitted to Motor			
Vehicle Branch	29,303,000	62,452,000	60,578,000
Net decrease in other assets			
and liabilities	—	2,397,000	5,610,000
	<u>344,954,000</u>	<u>380,591,000</u>	<u>121,093,000</u>
Increase (decrease) in			
resources for period	(128,888,000)	84,427,000	77,358,000
Cash and investments—			
beginning of period	654,872,000	570,445,000	448,626,000
Cash and investments—			
end of period	<u>\$525,984,000</u>	<u>\$654,872,000</u>	<u>\$525,984,000</u>

Notes to Financial Statements *December 31, 1979*

1. STATUS OF THE CORPORATION

The Insurance Corporation of British Columbia (ICBC) is a Crown corporation incorporated under the Insurance Corporation of British Columbia Act S.B.C. 1973 (1st session), Chapter 44, assented to April 18, 1973. ICBC has the power and capacity to act as an insurer and reinsurer in all classes of insurance and to operate and administer the Automobile Insurance Act (AIA) Fund.

The AIA Fund is by legislation a separate entity for financial reporting purposes. A statement showing the results of the operation of the Fund is included with the financial statements of ICBC and the balance of the Fund, which represents its accumulated net operating position, is reflected in the balance sheet of ICBC. The Fund consists of the revenues and expenses attributable to the AIA Fund operations. All assets and liabilities are held by ICBC.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Reporting

As prescribed by Section 18(3) of the Insurance Corporation of British Columbia Act, the financial statements of ICBC are presented in accordance with generally accepted accounting principles.

Investments

Investments are carried as follows:

Short-term deposit receipts,	—at cost or
call loans, and	amortized cost
notes	plus accrued interest
Bonds	—at amortized cost plus accrued interest.

Deferred Premium Acquisition costs

Premium taxes and commissions, including those relating to the subsequent year's Automobile Insurance Act Fund premiums, are charged to expense over the terms of the insurance contracts to which such costs relate.

Depreciation and Amortization

Depreciation is provided on a straightline basis commencing in the month following that in which assets are placed in service at rates which will amortize the original cost over the useful life of each asset. Leasehold improvements are amortized over the term of each lease plus the first renewal period where appropriate.

Capital Lease

A Capital lease is a lease that transfers substantially all the benefits and risks incident

to ownership of property to the lessee. The Corporation has a major item of computer equipment which it treats as a capital lease (Note 7).

Unearned Premiums

The liability for unearned premiums is the portion of premiums that relates to the unexpired term of each vehicle policy, General Insurance contract, or driver's premium.

Unpaid Claims

Unpaid claims includes a provision for reported and unpaid claims, based on the claims settlement experience of ICBC, current trends and a detailed review of claims files, and an estimate for unreported claims.

3. CHANGE OF YEAR END

The Corporation has changed its fiscal year end from February 28 to December 31 to conform with the more usual practice in the insurance industry. Additional financial statements are included to provide more appropriate comparative information.

4. RESERVES

AIA Fund

The purpose of the Rate Stabilization Reserve is to lessen the potential impact of significant variation in claims loss experience and the equalization of rates under the FAIR Program.

Amounts will be withdrawn from this reserve in loss years and conversely, amounts will be added to the reserve in years with a surplus.

General Operations

ICBC has appropriated from General Operations retained earnings an additional \$1,100,000 to the Rate Stabilization Reserve. The appropriation increases this reserve to \$3,900,000. The Catastrophe reserve remains unchanged at \$3,200,000.

As is the practice in the industry, a Catastrophe Reserve has been established to reflect the impact of possible losses arising from catastrophic occurrences. Catastrophes such as earthquakes, storms, or conflagrations occur at random and the losses arising could be substantial.

The Rate Stabilization Reserve has been established to lessen the potential impact on General Insurance premiums of significant variations in claims loss experience in future years.

Amounts will be withdrawn from this reserve in loss years and conversely, amounts will be added to the reserve in years with a surplus.

5. INVESTMENTS

		Dec. 31, 1979	Feb. 28, 1979	Dec. 31, 1978
Short-term Deposit Receipts, Call Loans and Notes (approximates market value)		\$326,369,000	\$441,687,000	\$274,207,000
Bonds (est. market value)				
—Dec. 31, 1979	\$166,280,000			
—Feb. 28, 1979	\$160,575,000	198,956,000	175,183,000	174,019,000
—Dec. 31, 1978	\$162,713,000			
		<u>\$525,325,000</u>	<u>\$616,870,000</u>	<u>\$448,226,000</u>

6. PROPERTY AND EQUIPMENT

	Cost	Accumulated Depreciation	Net Book Value at December 31, 1979	Net Book Value at February 28, 1979	Net Book Value at December 31, 1978
Land	\$10,181,000	\$ —	\$10,181,000	\$ 8,708,000	\$ 9,190,000
Buildings	27,621,000	6,069,000	21,552,000	21,560,000	21,711,000
Furniture & Equipment	5,528,000	2,615,000	2,913,000	2,096,000	1,993,000
Computer Under Capital Lease	2,216,000	667,000	1,549,000	2,817,000	2,826,000
Leasehold Improvements	2,471,000	1,357,000	1,114,000	1,452,000	1,249,000
	<u>\$48,017,000</u>	<u>\$10,708,000</u>	<u>\$37,309,000</u>	<u>\$36,633,000</u>	<u>\$36,969,000</u>

Depreciation has been charged at the following rates—Buildings 5-10%; Furniture and equipment 10-40%; Computer under capital lease 40%. Leasehold improvements are amortized over the term of the lease plus one renewal period.

Depreciation expense for the ten months ended December 31, 1979 amounted to \$2,634,000 (12 months ended February 28, 1979 amounted to \$3,046,000).

7. OBLIGATION UNDER CAPITAL LEASE

The following is a schedule of future minimum lease payments under capital lease.

Year Ended December 31	
1980	\$ 996,000
1981	332,000
Total minimum lease payments	1,328,000
Less: Amounts representing insurance and maintenance	(219,000)
Amounts representing interest	(265,000)
Present value of the minimum lease payments	<u>\$ 844,000</u>

Interest expensed in the ten months ended December 31, 1979 amounted to \$307,000 (12 months ended February 28, 1979 amounted to \$51,000).

8. UNEARNED PREMIUMS

	Dec. 31, 1979	Feb. 28, 1979	Dec. 31, 1978
Automobile Insurance Act Fund	\$ 97,727,000	\$ 3,821,000	\$ 66,314,000
General Insurance	10,162,000	10,296,000	11,122,000
Total Unearned Premiums	<u>\$107,889,000</u>	<u>\$ 14,117,000</u>	<u>\$ 77,436,000</u>

9. UNPAID CLAIMS

	Dec. 31, 1979	Feb. 28, 1979	Dec. 31, 1978
Automobile Insurance Act Fund	\$366,318,000	\$322,759,000	\$315,298,000
General Insurance	10,805,000	10,998,000	9,775,000
Total Unpaid Claims	<u>\$377,123,000</u>	<u>\$333,757,000</u>	<u>\$325,073,000</u>

10. CASH FLOW FROM OPERATIONS

	Ten Months Ended December 31, 1979	Twelve Months Ended	
		February 28, 1979	December 31, 1979
			(Note 3)
Automobile Insurance Act Fund			
Income for the period	\$2,923,000	\$6,124,000	\$3,807,000
Non-cash item			
Depreciation and amortization	2,571,000	2,953,000	3,133,000
Cash flow from operations	<u>\$5,494,000</u>	<u>\$9,077,000</u>	<u>\$6,940,000</u>
General Operations			
Income for the period	\$2,005,000	\$3,435,000	\$1,538,000
Non-cash item			
Depreciation and amortization	63,000	98,000	79,000
Cash flow from operations	<u>\$2,068,000</u>	<u>\$3,528,000</u>	<u>\$1,617,000</u>

11. COMMITMENTS

ICBC is committed to make the following payments during the next five years on property and equipment leased for periods of more than one year:

Fiscal year:

1980	\$4,600,000
1981	2,850,000
1982	400,000
1983	200,000
1984	100,000

12. PENSION PLAN

Certain employees participate in a contributory pension plan and are entitled to vested interests prior to retirement.

Employees contribute specified percentages of salaries. ICBC contributes to the Plan all amounts as actuarially determined, over and above employee contributions, to fund the benefits earned by employees under the Plan.

As of December 31, 1979 the Corporation has fully provided for all past service liabilities of the Pension Plan. Contributions by ICBC for the ten months ended December 31, 1979 were \$1,398,000 (12 months ended February 28, 1979 \$1,834,000).

Auditors' Report

The Honourable James Hewitt
Minister of Agriculture
Province of British Columbia

We have examined the balance sheet of the Insurance Corporation of British Columbia as at December 31, 1979, the statements of general operations and changes in financial position and the statement of operations of the Automobile Insurance Act Fund for the ten months then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1979, and the

results of its operations and the changes in its financial position and the results of the operations of the Fund for the ten month period then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Gross & Lybrand

CHARTERED ACCOUNTANTS
Vancouver, British Columbia
February 15, 1980

LEGAL SERVICES SOCIETY



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

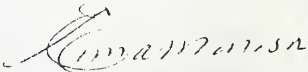
AUDITOR'S REPORT

To the Chairman and Members of the
Legal Services Society, and

To the Attorney-General,
Province of British Columbia

I have examined the statement of financial position of the Legal Services Society as at 31 March 1980 and the statements of income and expenditures and surplus for the period from 1 October 1979, the date of commencement of operations, to 31 March 1980. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Society as at 31 March 1980 and the results of its operations for the period then ended in accordance with generally accepted accounting principles, as modified by note 2 to the financial statements.


Erma Morrison, C.A.
Auditor General

Victoria, British Columbia
10 October 1980

EXHIBIT A

LEGAL SERVICES SOCIETY
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 1980

ASSETS

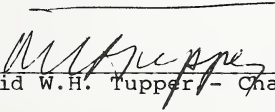
Cash	\$ 25,571
Term deposits	806,867
Accounts receivable	74,397
Due from the Province of British Columbia	170,470
Estimated recoveries (note 3)	40,000
Prepaid expenses	1,791
	<hr/>
	<u>\$1,119,096</u>

LIABILITIES AND SURPLUS


Accounts payable	\$ 240,764
Surplus - EXHIBIT C	878,332
	<hr/>
	<u>\$1,119,096</u>

The five accompanying notes are an integral part of these financial statements.

Approved by the Board:



David W.H. Tupper - Chairman



Duncan W. Shaw - Board Member

10 October 1980

LEGAL SERVICES SOCIETY

STATEMENT OF INCOME AND EXPENDITURES

FOR THE PERIOD 1 OCTOBER 1979 TO 31 MARCH 1980

INCOME

Grants

Province of British Columbia (note 2a)	\$5,100,822
Government of Canada	514,806
Law Foundation	300,000
	<hr/>
	5,915,628

Other Income

Interest income	93,766
Legal costs recovered from clients (note 4)	27,457
Miscellaneous income	8,076
	<hr/>
	129,299
	<hr/>
	6,044,927

EXPENDITURES

Tariffs paid by the Province of British Columbia (note 2a)	3,570,303
Administration	448,890
Training	50,710
Research	24,188
Development	11,200
Schools program	70,665
Public legal education	107,544
Library services	71,784
Native programs	284,498
Native Courtworkers	575,306
Elizabeth Fry Society	62,548
Community law offices	664,258
Legal information services	216,250
Recoveries - funded agencies (note 3)	(55,775)
Branch offices	1,163,812

7,266,181

Excess of Expenditures over Income - EXHIBIT C

\$1,221,254

EXHIBIT C

LEGAL SERVICES SOCIETY

STATEMENT OF SURPLUS

FOR THE PERIOD 1 OCTOBER 1979 TO 31 MARCH 1980

Book value of net assets transferred from:

Legal Services Commission	\$1,511,308	
Legal Aid Society (note 4)	652,093	\$2,163,401
	<hr/>	

Less: Fixed assets written off (note 2b)		63,815
		<hr/>

2,099,586

Excess of expenditures over income - EXHIBIT B		
		<hr/>

1,221,254

Surplus at end of period - EXHIBIT A

\$ 878,332
<hr/>
<hr/>

LEGAL SERVICES SOCIETY

Notes to the Financial Statements

31 March 1980

1. Corporation Amalgamation

The Legal Services Society Act was proclaimed in force on 1 October 1979. The Act provided for the amalgamation of the Legal Aid Society and the Legal Services Commission and repealed the Legal Services Commission Act. All assets, liabilities, obligations, property and records of the Legal Aid Society and the Legal Services Commission were transferred to and assumed by the new Society effective 1 October 1979.

2. Significant Accounting Policies

- a) Tariffs are amounts billed to the Society for solicitors' fees and costs to provide legal aid to persons in need. The tariff billings are approved by the Society and paid by the Province of British Columbia through the Ministry of the Attorney-General. The Society includes these payments in both income and expenditures.
- b) Property and equipment are recorded as operating expenditures at the time of acquisition.
- c) Accrued vacation pay is not recorded in the accounts since it is considered that it would not have a material effect on these financial statements.

3. Recoveries - Funded Agencies

Under certain conditions of the contracts between the Society and the Community Law Offices and other agencies, unexpended balances of grants at the fiscal year-end are refundable. As at 31 March 1980 such unexpended balances due to the Society were estimated to be \$40,000. Recoveries of \$55,775 during the period include \$15,775 due to the Legal Services Commission prior to amalgamation.

- 2 -

LEGAL SERVICES SOCIETY

Notes to the Financial Statements

31 March 1980

4. Legal Costs Recovered from Clients

These consist of amounts recovered in respect of legal expenses paid on behalf of clients.

Accumulated recoveries included in the book value of net assets transferred from the Legal Aid Society, upon incorporation of the new Society, amounted to \$194,604. Recoveries credited to income of the current fiscal period by the Legal Services Society amounted to \$27,457.

5. Commitments

As at 31 March 1980 the Society was committed to purchase goods and services totalling \$20,570 which were not received or paid for until the following fiscal period.

MEDICAL SERVICES PLAN OF BRITISH COLUMBIA



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman of the
Medical Services Commission of British Columbia, and

To the Minister of Health
Province of British Columbia :

I have examined the statement of financial position of the Medical Services Plan of British Columbia operating under the direction and control of the Medical Services Commission of British Columbia as at 31 March 1980 and the statement of operations and working capital deficiency for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Plan as at 31 March 1980 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, C.A.
Auditor General

Victoria, British Columbia
6 June 1980

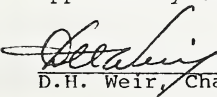
EXHIBIT A

MEDICAL SERVICES PLAN OF BRITISH COLUMBIA
OPERATED BY AND UNDER THE
MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA
STATEMENT OF FINANCIAL POSITION
31 MARCH 1980

	<u>1980</u>	<u>1979</u>
ASSETS		
Cash	\$ 4,197,353	\$ 828,880
Accounts receivable	1,588,640	1,842,049
Due from the Province of British Columbia	-	16,200,000
	<u>\$ 5,785,993</u>	<u>\$ 18,870,929</u>
LIABILITIES		
Bank overdraft	\$ -	\$ 14,111,966
Accounts payable	527,503	318,978
Premiums received in advance	15,923,522	15,457,223
Estimated liability for unpresented and unprocessed benefit claims	52,500,000	45,500,000
	<u>68,951,025</u>	<u>75,388,167</u>
WORKING CAPITAL DEFICIENCY - EXHIBIT B	63,165,032	56,517,238
	<u>\$ 5,785,993</u>	<u>\$ 18,870,929</u>

The two accompanying notes are an integral part of these financial statements.

Approved by the Commission:


D.H. Weir, Chairman

MEDICAL SERVICES PLAN OF BRITISH COLUMBIA
OPERATED BY AND UNDER THE
MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA
STATEMENT OF OPERATIONS AND WORKING CAPITAL DEFICIENCY
FOR THE YEAR ENDED 31 MARCH 1980

	<u>1980</u>	<u>1979</u>
REVENUE		
Subscribers' premiums (Note 1)	\$ 155,217,061	\$ 148,424,227
Province of British Columbia		
premium assistance	31,456,261	31,531,322
Interest income	-	150,332
	<hr/> 186,673,322	<hr/> 180,105,881
EXPENDITURE		
Benefits		
Medical care	407,936,214	356,998,397
Additional benefits	23,534,808	21,132,210
	<hr/> 431,471,022	<hr/> 378,130,607
Administration		
Salaries and employee benefits	10,750,191	9,903,520
Data processing expenses	6,356,216	5,285,151
General office expenses	1,723,919	1,667,705
Occupancy expenses (Note 2)	1,052,762	-
	<hr/> 19,883,088	<hr/> 16,856,376
	<hr/> 451,354,110	<hr/> 394,986,983
EXCESS OF OPERATING EXPENDITURE OVER REVENUE	<hr/> 264,680,788	<hr/> 214,881,102
CONTRIBUTIONS		
Province of British Columbia	258,032,994	195,342,053
	<hr/> 6,647,794	<hr/> 19,539,049
WORKING CAPITAL DEFICIENCY - beginning of year	<hr/> 56,517,238	<hr/> 36,978,189
WORKING CAPITAL DEFICIENCY - end of year - EXHIBIT A	<hr/> <hr/> \$ 63,165,032	<hr/> <hr/> \$ 56,517,238

MEDICAL SERVICES PLAN OF BRITISH COLUMBIA
OPERATED BY AND UNDER THE
MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 1980

1. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles except that:

- (i) Premiums from individual subscribers are included in revenue only when cash is received. Premiums from other sources are recognized as revenue on an accrual basis.
- (ii) The cost of furniture and equipment is charged to administration expenses in the year of acquisition.
- (iii) No accrual for holiday pay is provided for salaried employees.

2. Occupancy expenses

Occupancy expenses reflect charges by the British Columbia Buildings Corporation for the space occupied by the Medical Services Plan. In prior years these charges were absorbed by the Ministry of Health.

OCEAN FALLS CORPORATION

Thorne
Riddell

CHARTERED ACCOUNTANTS

AUDITORS' REPORT

The Lieutenant-Governor in Council

Province of British Columbia

We have examined the balance sheet of Ocean Falls Corporation as at December 31, 1979 and the statements of income and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

The accompanying financial statements have been prepared on the basis as described in note 1. The ultimate realization of assets and settlement of liabilities may require adjustments to the financial statements which cannot presently be determined.

In our opinion, subject to the effects, if any, on the financial statements of the ultimate resolution of the matter referred to in the preceding paragraph, these financial statements present fairly the financial position of the Corporation as at December 31, 1979 and the results of its operations and the changes in its financial position for the year then ended in accordance with the basis of accounting as described in note 1.

Thorne Riddell

Vancouver, Canada
May 28, 1980

Chartered Accountants

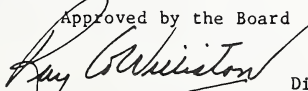
OCEAN FALLS CORPORATION
(Incorporated by Act of the Legislature of British Columbia)

BALANCE SHEET AS AT DECEMBER 31, 1979

ASSETS	<u>1979</u>	<u>1978</u>
CURRENT ASSETS		
Accounts receivable	\$ 3,047,558	\$ 656,833
Inventories (note 3)	5,412,079	7,281,598
Prepaid expenses	132,724	82,394
Current portion of mortgages receivable	<u>29,770</u>	<u>29,765</u>
	8,622,131	8,050,590
 FIXED ASSETS (note 4)	 4,060,000	 9,985,497
 MORTGAGES RECEIVABLE, less current portion	 794,552	 808,187
 LAND AND HOUSES HELD FOR RESALE	 <u>-</u>	 <u>17,500</u>
	<u>\$13,476,683</u>	<u>\$18,861,774</u>
 LIABILITIES		
CURRENT LIABILITIES		
Bank indebtedness (note 5)	\$19,531,286	\$ 7,061,712
Accounts payable and accrued liabilities	3,450,881	3,317,148
Accrued liabilities for costs of terminating mill operations (note 2)	8,895,000	-
Current portion of mortgages payable	<u>18,366</u>	<u>17,549</u>
	31,895,533	10,396,409
 LONG-TERM DEBT (note 6)	 <u>13,118,242</u>	 <u>13,136,820</u>
Total liabilities	<u>45,013,775</u>	<u>23,533,229</u>
 CONTRIBUTED SURPLUS AND DEFICIT		
CONTRIBUTED SURPLUS		
Grant from the Province of British Columbia	789,952	789,952
 DEFICIT	 <u>32,327,044</u> <u>(31,537,092)</u>	 <u>5,461,407</u> <u>(4,671,455)</u>
	<u>\$13,476,683</u>	<u>\$18,861,774</u>

Commitment and contingent liabilities (notes 7 and 8)

Approved by the Board

 Director

 Director

OCEAN FALLS CORPORATION

STATEMENT OF INCOME AND DEFICIT

YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
Sales	\$36,557,506	\$26,968,716
Selling expenses		
Freight	1,438,246	1,386,811
Other	940,275	728,284
	<u>2,378,521</u>	<u>2,115,095</u>
	<u>34,178,985</u>	<u>24,853,621</u>
Cost of sales		
Operating costs and expenses	35,572,518	25,283,366
Townsite operations	1,707,691	1,128,053
Water leases	75,099	64,862
	<u>37,355,308</u>	<u>26,476,281</u>
Loss from operations	<u>3,176,323</u>	<u>1,622,660</u>
Other expenses		
General and administrative	1,385,895	1,301,836
Interest on long-term debt	1,508,492	803,346
Bank interest	1,439,108	662,303
	<u>4,333,495</u>	<u>2,767,485</u>
	<u>7,509,818</u>	<u>4,390,145</u>
Gain on sale of fixed assets	<u>-</u>	<u>9,050</u>
Loss before extraordinary item	7,509,818	4,381,095
Extraordinary item (note 2)		
Estimated costs of terminating mill operations	<u>19,355,819</u>	<u>-</u>
LOSS FOR THE YEAR	26,865,637	4,381,095
Deficit at beginning of year	<u>5,461,407</u>	<u>1,080,312</u>
DEFICIT AT END OF YEAR	<u>\$32,327,044</u>	<u>\$ 5,461,407</u>

OCEAN FALLS CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
WORKING CAPITAL DERIVED FROM		
Increase in long-term loans	-	\$6,000,000
Reduction of mortgages receivable	\$ 13,635	23,380
Resale of land and houses, net of repurchases	<u>17,500</u>	<u>6,244</u>
	<u>31,135</u>	<u>6,029,624</u>
WORKING CAPITAL APPLIED TO		
Operations		
Loss before extraordinary item	7,509,818	4,381,095
Deduct depreciation which does not involve working capital	<u>1,719,469</u>	<u>1,183,909</u>
Working capital applied to operations	5,790,349	3,197,186
Extraordinary item		
Estimated costs of terminating mill operations (note 2)	10,145,000	-
Additions to fixed assets	5,004,791	4,545,210
Reduction of mortgages payable	<u>18,578</u>	<u>17,549</u>
	<u>20,958,718</u>	<u>7,759,945</u>
DECREASE IN WORKING CAPITAL POSITION	20,927,583	1,730,321
WORKING CAPITAL DEFICIENCY AT BEGINNING OF YEAR	<u>2,345,819</u>	<u>615,498</u>
WORKING CAPITAL DEFICIENCY AT END OF YEAR	<u>\$23,273,402</u>	<u>\$2,345,819</u>

OCEAN FALLS CORPORATION
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED DECEMBER 31, 1979

1. ACCOUNTING POLICIES

On March 6, 1980, the Government of the Province of British Columbia announced its intention to shut down the Corporation's mill operations in June 1980. Accordingly, these financial statements have been prepared on an estimated realizable basis. This basis of presentation reflects assets at estimated realizable values and provides for estimated costs and operating losses on the termination of mill operations.

2. EXTRAORDINARY ITEM

The estimated costs of terminating mill operations is comprised of the following:

Operating losses to date of shut-down	\$ 3,681,000
Administrative costs	818,000
Employee relocation costs	931,000
Severance pay	2,935,000
Purchase commitments for supplies	530,000
Write-down of supplies inventory to estimated realizable value	<u>1,250,000</u>
Loss involving working capital	10,145,000
Write-down of fixed assets to estimated realizable value	<u>9,210,819</u>
	<u>\$19,355,819</u>

3. INVENTORIES

	<u>1979</u>	<u>1978</u>
Finished newsprint	\$1,157,990	\$3,084,613
Work in progress	466,167	87,548
Logs	1,815,448	1,569,450
Raw materials	507,912	460,181
Supplies	<u>1,464,562</u>	<u>2,079,806</u>
	<u>\$5,412,079</u>	<u>\$7,281,598</u>

- 2 -

4. FIXED ASSETS

	1979		1978
	<u>Cost</u>	<u>Accumulated depreciation</u>	<u>Net book value</u>
Buildings, equipment and other facilities	\$14,026,517	\$4,144,248	\$ 9,882,269
Construction in progress	<u>3,388,550</u>	<u>-</u>	<u>3,388,550</u>
	\$17,415,067	\$4,144,248	13,270,819
Write-down to estimated realizable value			9,210,819
			<u>\$ 4,060,000</u>
			<u>\$9,985,497</u>

5. BANK INDEBTEDNESS

Bank indebtedness is secured by a general assignment of accounts receivable and inventories.

6. LONG-TERM DEBT

	<u>1979</u>	<u>1978</u>
Province of British Columbia		
Interest at chartered bank prime rate compounded quarterly with no fixed terms of repayment	\$ 5,044,453	\$ 5,044,453
Interest at 8-1/4% compounded semi-annually and maturing October 1984	2,000,000	2,000,000
Interest at 9-1/10% compounded semi-annually and maturing September 1, 1985	2,000,000	2,000,000
Interest at 9-1/4% compounded semi-annually and maturing November 1, 1985	<u>2,000,000</u>	<u>2,000,000</u>
	11,044,453	11,044,453
British Columbia Cellulose Company		
Interest at chartered bank prime rate plus 1/2% compounded semi-annually and maturing June 30, 1985	2,000,000	2,000,000
Mortgages payable, less current portion	<u>73,789</u>	<u>92,367</u>
	<u>\$13,118,242</u>	<u>\$13,136,820</u>

The loan from the Province of British Columbia in the amount of \$5,044,453 is secured by a debenture having a first fixed charge on the real property of the corporation and a floating charge on all other assets of the corporation. Other loans from the Province of British Columbia are unsecured.

- 3 -

6. LONG-TERM DEBT (continued)

The loan from British Columbia Cellulose Company is secured by a debenture having a second fixed charge on the real property of the corporation and a floating charge on all other assets of the corporation.

7. COMMITMENT

The company has made a commitment to repurchase for approximately \$375,000 the land and houses from the employees at their depreciated values less outstanding mortgages thereon.

8. CONTINGENT LIABILITIES

There are a number of claims and possible claims arising from the pending termination of the Corporation's mill operations. No estimate can presently be made of the Corporation's exposure to liability resulting from these claims and accordingly no provision has been made in the accounts for any claims or possible claims.

9. OTHER STATUTORY INFORMATION

Aggregate remuneration of directors and senior officers (as defined in the B.C. Companies Act) amounted to \$281,401 (1978 - \$269,428).

PACIFIC COACH LINES LIMITED

**Price
Waterhouse & Co.**
CHARTERED ACCOUNTANTS

International House
Box 398, 880 Douglas Street
Victoria, B.C. V8W 2N8
(604) 383-4191

August 22, 1980

AUDITORS' REPORT

To the Shareholder of
Pacific Coach Lines Limited:

We have examined the balance sheet of Pacific Coach Lines Limited as at March 31, 1980 and the statements of operations, retained earnings, changes in financial position and changes in capital replacement fund for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at March 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles which, except for the changes in accounting policies as referred to in Notes 3 and 4 to the financial statements, have been applied on a basis consistent with that of the preceding period.

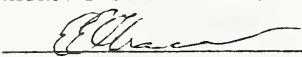
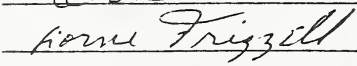
Price Waterhouse & Co.

Chartered Accountants

PACIFIC COACH LINES LIMITED

BALANCE SHEET

ASSETS

	1980	March 31 1979
Current assets:		
Cash	\$ 322,090	\$ 103,663
Term deposit receipts	2,258,177	131,688
Sundry deposits	84,111	50,267
Accounts receivable	477,367	126,495
Subsidy due from the Province of British Columbia	-	418,650
Materials and supplies, at the lower of cost and current replacement cost	722,967	229,751
Prepaid expenses and deferred charges	<u>379,951</u>	<u>396,979</u>
	4,244,663	1,457,493
Capital replacement fund (Note 5):		
Term deposit receipts	1,389,828	482,312
Accrued interest receivable	<u>11,462</u>	<u>-</u>
	<u>1,401,290</u>	<u>482,312</u>
Fixed assets (Notes 2 and 3):		
Property and equipment	6,788,200	2,352,626
Less: Accumulated depreciation	<u>744,249</u>	<u>97,603</u>
	6,043,951	2,255,023
APPROVED BY THE BOARD:		
 Director		
 Director		
	<u>\$11,689,904</u>	<u>\$4,194,828</u>

LIABILITIES

	1980	March 31 1979
Current liabilities:		
Accounts payable and accrued liabilities	\$ 3,186,871	\$ 855,865
Deferred revenue (Note 7)	285,673	287,356
Subsidy adjustment due to the Province of British Columbia (Note 4)	<u>134,919</u>	<u>-</u>
	3,607,463	1,143,221
Mortgages payable (Note 6)	257,721	370,000
Other long term debt (Note 8)	<u>2,560,800</u>	<u>2,599,615</u>
	<u>6,425,984</u>	<u>4,112,836</u>

SHAREHOLDER'S EQUITY

Share capital:		
Authorized-		
10,000 common shares of \$1 par value		
Issued-		
2 common shares	2	2
Excess of appraised value of assets over depreciated cost or nominal value, April 1, 1979 (Note 10)	3,962,385	-
Retained earnings	<u>1,301,533</u>	<u>81,990</u>
	5,263,920	81,992
Lease commitments (Note 11)		
Contingent liability (Note 12)		
	<u><u>\$11,689,904</u></u>	<u><u>\$4,194,828</u></u>

PACIFIC COACH LINES LIMITED

STATEMENT OF OPERATIONS

	Year ended March 31, 1980 <u>(Note 2)</u>	Seven months ended March 31, 1979 <u>(Note 1)</u>
Operating revenue	<u>\$12,419,625</u>	<u>\$ 2,662,303</u>
Operating expenses:		
Operating and maintenance	17,715,607	3,295,557
General and administrative	1,356,854	419,420
Depreciation	739,094	98,570
Interest on long-term debt	<u>32,579</u>	<u>5,906</u>
	<u>19,844,134</u>	<u>3,819,453</u>
	7,424,509	1,157,150
Subsidy from the Province of British Columbia (Note 4)	<u>7,424,509</u>	<u>873,916</u>
Loss before undernoted items	<u>-</u>	<u>283,234</u>
Other income (expenses):		
Net short term interest	439,704	24,679
Gain (loss) on disposal of fixed assets	<u>75,386</u>	<u>(10,313)</u>
	<u>515,090</u>	<u>14,366</u>
Income (loss) before extraordinary item	515,090	(268,868)
Extraordinary item:		
Gain on disposal of special services assets	<u>-</u>	<u>350,858</u>
Income for the year	<u>\$ 515,090</u>	<u>\$ 81,990</u>

PACIFIC COACH LINES LIMITED
STATEMENT OF RETAINED EARNINGS

	Year ended March 31, 1980 <u>(Note 2)</u>	Seven months ended March 31, 1979 <u>(Note 1)</u>
Retained earnings, beginning of year	\$ 81,990	\$ -
Income for the year	515,090	81,990
Transfer from excess of appraised value of assets over depreciated cost or nominal value, April 1, 1979, of amount realized through depreciation provisions or use	<u>704,453</u>	<u>-</u>
Retained earnings, end of year	<u><u>\$1,301,533</u></u>	<u><u>\$ 81,990</u></u>

PACIFIC COACH LINES LIMITED

STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended March 31, 1980 (Note 2)	Seven months ended March 31, 1979 (Note 1)
Financial resources were provided by:		
Operations-		
Income for the year	\$ 515,090	\$ 81,990
Charges (credits) not affecting working capital:		
Depreciation	739,094	98,570
Loss (gain) on disposal of fixed assets	(75,386)	10,313
Extraordinary item - gain on disposal of special services assets	-	(350,858)
	<u>1,178,798</u>	<u>(159,985)</u>
Inventory received from British Columbia Hydro & Power Authority (Notes 2 and 10)	322,928	-
Proceeds on disposal of fixed assets	132,791	-
Other long term debt	-	2,599,615
Extraordinary item - net proceeds on disposal of special services assets	-	478,196
Mortgages payable	-	370,000
Issue of share capital	-	2
	<u>1,634,517</u>	<u>3,287,828</u>
Financial resources were used for:		
Capital replacement fund (Note 5)	1,311,589	482,312
Purchases of fixed assets	-	2,488,557
Disposal costs included in loss on disposal of fixed assets	-	2,270
Purchase of investments	-	417
	<u>1,311,589</u>	<u>2,973,556</u>
Increase in working capital	322,928	314,272
Working capital, beginning of year	<u>314,272</u>	<u>-</u>
Working capital, end of year	<u>\$ 637,200</u>	<u>\$ 314,272</u>

PACIFIC COACH LINES LIMITED

STATEMENT OF CHANGES IN CAPITAL REPLACEMENT FUND

	Year ended March 31, 1980 <u>(Note 2)</u>	Seven months ended March 31, 1979 <u>(Note 1)</u>
Sources of funds (Note 5):		
Portion of subsidy equivalent to depreciation expense for the year	\$ 739,094	\$ -
Net short term interest	439,704	-
Proceeds on disposal of fixed assets	132,791	-
Extraordinary item - gross proceeds less disposition costs on disposal of special services assets	<u>-</u>	<u>482,312</u>
	<u>1,311,589</u>	<u>482,312</u>
Uses of funds (Note 5):		
Purchases of fixed assets	241,517	-
Principal payments on mortgages	112,279	-
Payment of other long term debt	<u>38,815</u>	<u>-</u>
	<u>392,611</u>	<u>-</u>
Increase in fund	918,978	482,312
Fund balance, beginning of year	<u>482,312</u>	<u>-</u>
Fund balance, end of year	<u>\$1,401,290</u>	<u>\$ 482,312</u>

PACIFIC COACH LINES LIMITED

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1980

1. The company:

The company was incorporated on August 2, 1978 under the British Columbia Company Act. The authorized share capital upon incorporation was 10,000 shares with a par value of \$1 each, of which 2 shares have been issued for a consideration of \$2. The company was inactive until August 31, 1978 when it purchased the assets and assumed the liabilities of Vancouver Island Transportation Company Limited and commenced operations.

2. Acquisition of new operations:

Effective April 1, 1979 the company acquired certain assets and assumed certain operating responsibilities of Pacific Stage Lines, a division of British Columbia Hydro & Power Authority, which operated the inter-city transit services between Vancouver and Vancouver Island and from Vancouver through the Fraser Valley. In July, 1979 the government of the Province of British Columbia passed Bill 26 entitled the "Metro Transit Operating Company Act" which bill provided for the disposition of properties and the transfer of pension rights of employees from British Columbia Hydro & Power Authority to Pacific Coach Lines Limited in the manner and for the consideration, if any, specified by the Minister.

Assets consisting of revenue and service equipment and a parts inventory were acquired at a nominal value. The company has recorded these assets at fair market value at the time of transfer. The transfer of pension rights has not been finalized and is referred to in Note 9 (b).

3. Fixed assets:

	<u>March 31</u>	
	<u>1980</u>	<u>1979</u>
Cost or appraised value:		
Land	\$ 546,896	\$ 565,486
Revenue equipment	5,642,895	1,442,958
Buildings	317,114	289,162
Furniture and equipment	258,295	44,730
Service equipment	<u>23,000</u>	<u>10,290</u>
	6,788,200	2,352,626
Less: Accumulated depreciation	<u>744,249</u>	<u>97,603</u>
	<u>\$6,043,951</u>	<u>\$2,255,023</u>

Revenue and service equipment acquired from British Columbia Hydro & Power Authority at nominal consideration on April 1, 1979 together with similar equipment owned at that date were appraised by Levett Inter-City Coach Sales Ltd. and are reflected in the accompanying financial statements at their fair market value as at April 1, 1979.

The excess of appraised value of assets over depreciated cost or nominal value is included as a separate account under shareholder's equity (Note 10) and is being transferred to retained earnings on the basis of realization of appreciation through sales and depreciation provisions. The appraisal resulted in increased depreciation for the year of \$531,728.

The costs of major replacements, additions and improvements are capitalized in the fixed asset accounts. The costs of maintenance, repairs, minor renewals or replacements are charged against income. On retirement or disposal of fixed assets, the costs thereof and the related accumulated depreciation are eliminated from the accounts and any gains or losses are reflected in the statement of operations.

The fixed assets are depreciated on the straight-line method based on useful lives of 8 to 25 years.

4. Province of British Columbia subsidy:

Effective with the 1980 fiscal year the basis of subsidy calculation was changed by agreement with the Minister of Municipal Affairs from a fixed amount established at the beginning of each year to an amount equal to the net operating costs incurred during the year before net short term interest, gains and losses on fixed asset disposals and extraordinary items,

5. Capital replacement fund:

Commencing with the 1980 fiscal year the company established a capital replacement fund representing funds set aside for fixed asset expenditures and the retirement of related long term debt. Additions to the fund are represented by proceeds from the sale of fixed assets and special services assets, a portion of the subsidy from the Province of British Columbia equal to the depreciation expense for the year and net short term interest.

The establishment of the fund has been applied retroactively to the seven months ended March 31, 1979 with respect to the disposal of special services assets with no effect on income for the prior period.

6. Mortgages payable:

Mortgages payable consist of the following:

	<u>March 31</u>	
	<u>1980</u>	<u>1979</u>
(a) Royal Trust Company- 11½% interest, payable at \$1,372 per month, including interest and principal, up to and including February 1, 1984. Balance of principal and accrued interest due March 1, 1984	\$138,768	\$140,000
(b) Royal Trust Company- 11½% interest, payable at \$1,176 per month, including interest and principal, up to and including February 1, 1984. Balance of principal and accrued interest due March 1, 1984	118,953	120,000
(c) Great National Land and Investment Corp.- Paid in 1980	-	110,000
	<u>\$257,721</u>	<u>\$370,000</u>

The mortgages are secured by certain of the company's properties.

The aggregate future payments of principal are as follows:

1981	\$ 2,330
1982	2,598
1983	2,899
1984	<u>249,894</u>
	<u>\$257,721</u>

7. Deferred revenue:

	<u>March 31</u>	
	<u>1980</u>	<u>1979</u>
Operating revenues	\$ 18,851	\$ 20,534
Advance for property rental	<u>266,822</u>	<u>266,822</u>
	<u>\$285,673</u>	<u>\$287,356</u>

8. Other long term debt:

	<u>March 31</u>	
	<u>1980</u>	<u>1979</u>
T. S. Holdings Ltd.	\$1,421,996	\$1,460,811
The Province of British Columbia	1,088,204	1,088,204
Thompson-Okanagan Transit Ltd.	<u>50,600</u>	<u>50,600</u>
	<u>\$2,560,800</u>	<u>\$2,599,615</u>

There are no specific terms for repayment of the above amounts and no interest is being charged thereon.

9. Pension plan:

Employees of Pacific Coach Lines Limited are covered under one of two contributory pension plans:

- (a) Plan A, which was approved by the Government of the Province of British Columbia in 1976, includes employees at March 31, 1979, any former British Columbia Hydro & Power Authority employees who wished to transfer to the plan upon joining the company on April 1, 1979, and any new employees. Provision for current service is being made according to the requirements of the plan. An actuarial report as at December 31, 1978 indicated an unfunded liability for past service benefits of \$2,286,800 which is being funded by equal annual payments of \$198,299 over a period of 23 years which commenced with the year ended March 31, 1980.

- (b) Plan B, which resulted from the acquisition of the operations of Pacific Stage Lines, is a closed plan with membership limited to former British Columbia Hydro & Power Authority employees who have joined the company.

An actuarial report as at March 31, 1979 indicated a liability attributable to membership in the plan prior to March 31, 1979 of \$3,449,500.

The report also indicated that if the future service contribution rates are maintained at the same level as the current British Columbia Hydro & Power Authority plan rates an unfunded liability of \$3,572,400 would result for future service costs attributable to the Plan after March 31, 1979.

The total unfunded liability for past and future service pension costs is \$7,021,900. The actuaries have indicated that assets ranging from \$1,867,000 to \$2,900,000 may be available for transfer from British Columbia Hydro & Power Authority with respect to membership in the plan prior to March 31, 1979.

Pending a decision with respect to the resolution referred to in the following paragraph no provision has been made for funding the past and future service liability related to Plan B. Had a provision been made during the year ended March 31, 1980 the subsidy from the Province of British Columbia would have increased by a like amount without any effect on the income for the year.

The Board of Directors of the company have passed a resolution recommending to the Minister that both Plan A and Plan B be transferred to the Provincial Superannuation Fund.

10. Excess of appraised value of assets over depreciated cost or nominal value, April 1, 1979:

The balance of \$3,962,385 as at March 31, 1980 is comprised of the following components-

(a) Revenue and service equipment owned by the company at March 31, 1979	\$ 760,910
(b) Revenue and service equipment acquired from British Columbia Hydro & Power Authority on April 1, 1979 (Note 2)	3,583,000
(c) Parts inventory acquired from British Columbia Hydro & Power Authority on April 1, 1979 (Note 2)	<u>322,928</u>
	4,666,838
Less: Amount realized through depreciation provisions or use and transferred to retained earnings	<u>704,453</u>
	<u><u>\$3,962,385</u></u>

11. Lease commitments:

The company leases certain terminal facilities under the terms of various lease agreements. Annual lease payments under agreements presently outstanding are approximately as follows:

1981	\$ 493,845
1982	461,465
1983	456,285
1984	456,285
1985	<u>354,145</u>
	<u><u>\$2,222,025</u></u>

12. Contingent liability:

On September 3, 1977 a coach, the property of Vancouver Island Transportation Company Limited, was involved in a collision with two other vehicles on Vancouver Island, responsibility for which the company denies. As part of the purchase agreement referred to in Note 1, Pacific Coach Lines Limited agreed to assume all of the existing and potential liabilities of the former operating company. The management of and legal counsel for both companies are of the opinion that any possible loss from claims arising from this matter should not exceed the limits of the third party liability insurance coverage.



PROVINCIAL RENTAL HOUSING CORPORATION



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Shareholder of the Provincial Rental Housing Corporation, and

To the Minister of Lands, Parks and Housing
Province of British Columbia:

I have examined the statement of financial position of the Provincial Rental Housing Corporation as at 31 December 1979 and the statement of accumulated return of investment and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at 31 December 1979 and the accumulated return of its investment and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles, as modified by note 1 to the financial statements, applied on a basis consistent with that of the preceding period.

A handwritten signature in dark ink, appearing to read "Erma Morrison".

Erma Morrison, C.A.
Auditor General

Victoria, B.C.
9 October 1980

PROVINCIAL RENTAL HOUSING CORPORATION

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED DECEMBER 31, 1979

ASSETS

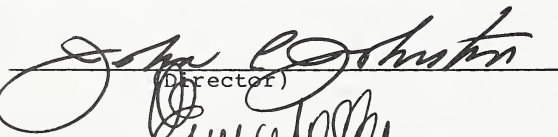
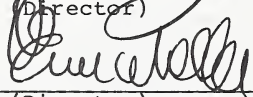
	1979	1978
CURRENT ASSETS		
Cash	\$ 14,888	\$ 1,077
Short-term deposits	378,584	341,059
Amortization revenue receivable	8,419,236	13,397,811
Prepaid expenses and sundry accounts	35,545	36,092
	<u>8,848,253</u>	<u>13,776,039</u>
INVESTMENT IN RENTAL HOUSING		
- at cost (note 3)		
Properties eligible for Federal loans	65,188,968	65,188,218
Properties wholly funded by the		
Province	3,836,972	4,010,315
Provincial share of joint Federal/ Provincial properties	24,648,553	17,747,694
	<u>93,674,493</u>	<u>86,946,227</u>
Less - accumulated return of investment (Exhibit B)	<u>8,306,758</u>	<u>5,731,948</u>
	<u>85,367,735</u>	<u>81,214,279</u>
Approved by the Board:		
 (Director)		
 (Director)		
The 7 accompanying notes form an integral part of these financial statements.		
	<u>\$94,215,988</u>	<u>\$94,990,318</u>

EXHIBIT A

PROVINCIAL RENTAL HOUSING CORPORATION

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED DECEMBER 31, 1979

LIABILITIES

	<u>1979</u>	<u>1978</u>
CURRENT LIABILITIES		
Interest payable and accrued	\$13,965,433	\$10,518,587
Due to Housing Fund on current account	-	1,752,624
Current portion of long-term debt	<u>57,049</u>	<u>52,395</u>
	<u>14,022,482</u>	<u>12,323,606</u>
LONG-TERM DEBT (notes 4 and 6)		
Due to Crown Land Fund on open account	31,762,533	34,178,690
Debenture mortgage loans - Canada Mortgage and Housing Corporation - Schedule 1	<u>47,785,500</u>	<u>47,837,895</u>
	79,548,033	82,016,585
<u>Less</u> - current portion as above	<u>57,049</u>	<u>52,395</u>
	<u>79,490,984</u>	<u>81,964,190</u>

SHAREHOLDER'S EQUITY

SHARE CAPITAL

Authorized 10,000 common shares of no par value		
Issued and fully paid - 3 shares (note 2)	3	3
CONTRIBUTED SURPLUS	669,076	669,076
RETAINED EARNINGS	<u>33,443</u>	<u>33,443</u>
	<u>702,522</u>	<u>702,522</u>
	<u>\$94,215,988</u>	<u>\$94,990,318</u>

PROVINCIAL RENTAL HOUSING CORPORATION
STATEMENT OF ACCUMULATED RETURN OF INVESTMENT
FOR THE YEAR ENDED DECEMBER 31, 1979

	Year ended December 31	Nine months ended December 31
	<u>1979</u>	<u>1978</u>
REVENUE		
Amortization revenue (notes 1 & 5)	\$10,701,901	\$ 6,357,166
Interest earned	<u>41,044</u>	<u>17,933</u>
	<u>10,742,945</u>	<u>6,375,099</u>
EXPENSES		
Interest expense	8,075,937	6,187,666
Insurance	60,191	42,953
Administrative costs	<u>32,007</u>	<u>-</u>
	<u>8,168,135</u>	<u>6,230,619</u>
RETURN OF INVESTMENT FOR THE YEAR	2,574,810	144,480
BALANCE AT BEGINNING OF YEAR	<u>5,731,948</u>	<u>5,587,468</u>
BALANCE AT END OF YEAR	<u>\$ 8,306,758</u>	<u>\$ 5,731,948</u>

EXHIBIT C

PROVINCIAL RENTAL HOUSING CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1979

	Year ended December 31	Nine months ended December 31
	<u>1979</u>	<u>1978</u>
<u>FUNDS WERE PROVIDED BY:</u>		
Return of investment for the year	\$ 2,574,810	\$ 144,480
Disposal of investment in rental housing	173,343	324,557
Advances from Crown Land Fund	6,883,735	62,846
Reduction in rental housing costs	<u>-</u>	<u>30,932</u>
	<u>9,631,888</u>	<u>562,815</u>
<u>FUNDS WERE APPLIED TO:</u>		
Acquisitions of public rental housing projects	6,901,609	-
Payments on long-term debt	9,352,287	358,142
Increase in current portion of long-term debt	<u>4,654</u>	<u>542</u>
	<u>16,258,550</u>	<u>358,684</u>
INCREASE (DECREASE) IN WORKING CAPITAL	(6,626,662)	204,131
WORKING CAPITAL AT BEGINNING OF THE YEAR	<u>1,452,433</u>	<u>1,248,302</u>
WORKING CAPITAL (DEFICIENCY) AT END OF YEAR	<u><u>\$ (5,174,229)</u></u>	<u><u>\$ 1,452,433</u></u>

PROVINCIAL RENTAL HOUSING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1979

1. SIGNIFICANT ACCOUNTING POLICY

Amortization Revenue

Amortization revenue is the annual amount charged for repayment of capital costs with interest to British Columbia Housing Management Commission which manages the Corporation's rental housing projects. The basis of the charge is determined by agreement between the Federal/Provincial authorities which subsidize the operating deficits of these low income/senior citizen housing units. Federal authorities do not subsidize wholly-funded projects.

This amortization revenue, after providing for interest and other expenses, is added to the Corporation's accumulated return of investment, which is treated as a reduction of the Corporation's investment in rental housing.

2. ISSUED SHARES

All issued shares of the Corporation are held by Her Majesty the Queen in right of the Province of British Columbia represented by the Minister of Lands, Parks and Housing.

3. INVESTMENT IN RENTAL HOUSING

During the year the Corporation acquired from the Crown Land Fund of the Ministry all remaining rental housing projects and other related costs recorded in the Fund accounts, totalling \$6,901,609, bringing its gross investment in rental housing to \$93,674,493, comprising 106 properties containing 8151 rental units. During the same period it returned to the Crown Land Fund 2 wholly funded properties costing \$173,343.

As at December 31, 1979 official transfer of title to the Corporation of its interest in joint Federal/Provincial projects had not been completed in respect of properties, the cost of which amounted to \$24,648,553.

PROVINCIAL RENTAL HOUSING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1979

4. LONG-TERM DEBT

- a) In prior years 39 loans were negotiated on Corporation rental housing properties with Canada Mortgage and Housing Corporation under the provisions of Section 43 of the National Housing Act. As at December 31, 1979 loan balances totalled \$47,785,500 as outlined in Schedule 1. During the year the Corporation issued replacement debenture documents correcting certain errors contained in the original issue and providing specific charges against the properties so encumbered. Repayment of principal and interest is generally amortized over a period from 48 to 50 years. Repayment of these loans may extend to 2027.
- b) On the enactment in 1979 of the Ministry of Lands, Parks and Housing Act, the assets of the Housing Fund were transferred to form part of the Crown Land Fund.

5. AMORTIZATION REVENUE

Amortization revenue of \$10,701,901 includes an amount of \$1,624,579 representing amortization revenue received by the Corporation in respect of certain properties acquired during the year which relates to periods prior to the Corporation's acquisition of the properties.

6. SUBSEQUENT EVENT

The Corporation intends to issue a 9 3/4% debenture in favour of the Crown Land Fund with respect to the amounts owing on open account at December 31, 1979. The debenture will be dated January 1, 1979 and will be secured by a first floating charge on all the assets of the Corporation not otherwise encumbered.

7. COMPARATIVE FIGURES

Certain of the comparative figures have been reclassified to conform with the current year's presentation.

SCHEDULE 1

PROVINCIAL RENTAL HOUSING CORPORATION

DEBENTURE MORTGAGE LOANS PAYABLE

AS AT DECEMBER 31, 1979

<u>PROJECT NUMBER</u>	<u>PROJECT LOCATION</u>	<u>REVISED DEBENTURE NUMBER</u>	<u>INTEREST RATE %</u>	<u>ANNUAL INSTALMENT INC. INTEREST</u>	<u>LOAN BALANCE</u>
A01-001	Abbotsford/Mackenzie	1	10.375	\$ 104,593	\$ 974,170
B02-005	Burnaby/Lister	2	10.375	61,376	571,126
B02-006	Burnaby/McPherson	3	10.375	19,211	178,763
B02-008	Burnaby/Laurelynn	4	8.625	170,568	1,896,050
B02-014	Burnaby/D. Drummond	5	10.375	255,505	2,377,546
B04-007	Burns Lake/McKenna	6	10.750	71,216	640,432
C02-001	Campbell River/Simms	7	9.750	89,473	884,606
C02-002	Campbell River/Robron	8	9.750	137,563	1,361,628
C07-002	Castlegar/1st & Elm	9	10.750	46,832	421,461
C07-003	Castlegar/Woodland	10	10.500	92,921	855,986
K01-005	Kamloops/Ocelot	11	9.750	33,899	335,153
M01-005	MacKenzie/Dezell	12	10.375	114,938	1,069,529
M04-001	Matsqui/Clearbrook	13	9.750	35,719	353,145
M08-001	Mission/Windebank	14	9.750	83,633	826,871
N02-001	Nanaimo/Howard	15	9.750	100,703	996,781
N10-003	N. Vancouver/Grant McNeil	16	9.750	366,587	3,628,570
O03-003	Oliver/Oliver Gardens	17	10.750	11,317	101,769
P07-002	Port Alberni/Geo. Dowling	18	9.750	49,098	485,426
P07-003	Port Alberni/Gertrude	19	9.750	29,934	296,608
P07-004	Port Alberni/Ridgewood	20	9.750	48,371	479,288
P19-011	Prince Rupert/Summit	21	10.750	162,958	1,465,456
P19-012	Prince Rupert/Cedar Rdge.	22	9.750	146,933	1,452,705
P19-013	Prince Rupert/Park Ave.	23	10.750	102,285	919,837
P20-002	Princeton/Allin St.	24	10.750	48,780	438,675
R04-002	Richmond/Laurelwood A	25	9.750	203,062	2,007,644
R04-003	Richmond/Laurelwood B	26	9.750	158,557	1,567,631
R04-004	Richmond/Blundell Rd.	27	10.750	389,643	3,504,001
S13-001	Squamish/Valleycliffe	28	10.375	169,000	1,572,591
S13-002	Squamish/Brachendale	29	10.375	24,820	230,962
S18-002	N. Surrey/Len Shepherd	30	10.375	173,657	1,617,425
S18-006	Surrey/Greenbrook	31	10.000	449,280	4,333,976
V02-044	Vancouver	32	8.625	390,381	4,339,516
V02-048	Vancouver/Vine	33	10.375	28,706	267,117
V02-049	Vancouver/Haida Court	34	9.750	58,893	582,935
V04-005	Vanderhoof/Maverick	35	9.750	106,348	1,052,656
V06-014	Victoria/Bayview	36	9.750	39,338	388,925
V06-015	Victoria/Juniper Gardens	37	9.750	42,663	421,800
V06-020	Victoria/Cedars	38	10.750	164,596	1,481,263
W02-001	W. Vancouver/Sunnyside	39	8.000	117,882	1,405,477
				<u>\$4,901,239</u>	<u>\$47,785,500</u>

SCIENCE COUNCIL OF BRITISH COLUMBIA

COOPERS & LYBRAND

CHARTERED ACCOUNTANTS

OFFICES THROUGHOUT CANADA
AND IN PRINCIPAL AREAS
OF THE WORLD

MAILING ADDRESS

P. O. BOX 11128, ROYAL CENTRE
1055 WEST GEORGIA STREET
VANCOUVER, BRITISH COLUMBIA, CANADA V6E 3R2

TELEPHONE (604) 682-7821
28TH FLOOR, THE ROYAL BANK OFFICE TOWER
1055 WEST GEORGIA STREET
VANCOUVER, BRITISH COLUMBIA, CANADA
V6E 3R2

CABLE ADDRESS **COLYBRAND**, VANCOUVER, B. C.
TELEX 04-507630

AUDITORS' REPORT TO THE MINISTER OF UNIVERSITIES,
SCIENCE AND COMMUNICATIONS

We have examined the balance sheet of The Science Council of British Columbia and Secretariat on Science, Research and Development as at March 31, 1980 and the statements of research appropriations, expenditures and unexpended appropriations and operations appropriations, expenditures and unexpended appropriations for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, except for the accounting treatment of fixed assets, referred to in note 1, these financial statements present fairly the financial position of the Council and Secretariat as at March 31, 1980 and the results of their operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

Vancouver, B.C.
May 7, 1980

Coopers & Lybrand

CHARTERED ACCOUNTANTS

PROVINCE OF BRITISH COLUMBIA

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

BALANCE SHEET AS AT MARCH 31, 1980

A S S E T S

	1980 \$	1979 \$
CASH AND SHORT-TERM DEPOSITS	1,241,233	308,956
ACCOUNTS RECEIVABLE	<u>12,043</u>	<u>11,563</u>
	<u>1,253,276</u>	<u>320,519</u>

L I A B I L I T I E S

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	<u>6,086</u>	<u>9,105</u>
--	--------------	--------------

U N E X P E N D E D A P P R O P R I A T I O N S

RESEARCH (note 2)	1,199,992	300,000
OPERATIONS	<u>47,198</u>	<u>11,414</u>
	<u>1,247,190</u>	<u>311,414</u>
	<u>1,253,276</u>	<u>320,519</u>

APPROVED BY THE COUNCIL AND SECRETARIAT

Emil Vogt
W. H. Armstrong

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
STATEMENT OF RESEARCH APPROPRIATIONS, EXPENDITURES
AND UNEXPENDED APPROPRIATIONS
FOR THE YEAR ENDED MARCH 31, 1980

	1980 \$	1979 \$ (note 5)
RESEARCH APPROPRIATIONS		
Research		
Grants	2,250,000	300,000
Interest	<u>78,033</u>	<u> </u>
	<u>2,328,033</u>	<u>300,000</u>
RESEARCH EXPENDITURES		
Grants - see Schedule	992,416	
Coal Liquefaction Grant - see Schedule	130,000	
Fish processing grant	300,000	
Direct expenses	3,825	
Honoraria	<u>1,800</u>	
	<u>1,428,041</u>	
UNEXPENDED APPROPRIATIONS FOR THE PERIOD	899,992	300,000
BALANCE - BEGINNING OF PERIOD	<u>300,000</u>	<u> </u>
BALANCE - END OF PERIOD	<u><u>1,199,992</u></u>	<u><u>300,000</u></u>

PROVINCE OF BRITISH COLUMBIA

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

STATEMENT OF OPERATIONS APPROPRIATIONS, EXPENDITURES

AND UNEXPENDED APPROPRIATIONS

FOR THE YEAR ENDED MARCH 31, 1980-

	1980 \$	1979 \$ (note 5)
OPERATIONS APPROPRIATIONS		
Grants	156,100	52,300
Interest	<u>20,054</u>	<u>20</u>
	<u>176,154</u>	<u>52,320</u>
EXPENDITURES		
Consulting fees	6,425	1,410
Furniture and equipment	1,644	4,876
Leasehold improvements	1,603	
Meetings	900	104
Moving		131
Personnel recruitment	1,275	
Photocopying and printing	20,018	4,374
Postage and courier	2,023	500
Professional fees	1,205	600
Publications	539	206
Rent	16,278	5,000
Salaries and employee benefits	109,330	25,252
Stationery and supplies	2,100	1,935
Telephone	3,059	1,183
Travel	<u>7,325</u>	<u>4,761</u>
	173,724	50,332
Other		
Science Day (note 3)	2,584	
Innovation centre		<u>6,372</u>
	<u>176,308</u>	<u>56,704</u>
RECOVERY OF EXPENDITURES		
British Columbia Health Care Research Foundation	22,824	6,710
Science Day	2,700	
Innovation Centre sponsors		6,372
Other	<u>10,414</u>	<u>2,716</u>
	<u>35,938</u>	<u>15,798</u>
UNEXPENDED APPROPRIATIONS FOR THE PERIOD	35,784	11,414
BALANCE - BEGINNING OF PERIOD	<u>11,414</u>	
BALANCE - END OF PERIOD	<u>47,198</u>	<u>11,414</u>

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1980

1. ACCOUNTING POLICY

Fixed assets are not capitalized and depreciated as assets of the Council and Secretariat, but are written off in the period in which they are purchased.

2. RESEARCH GRANT COMMITMENTS

During the year, the Council approved funding for research projects totalling \$2,304,177. At March 31, 1980 \$1,181,761 remained as outstanding commitments - see Schedule.

3. SCIENCE DAY

During the year, the Secretariat coordinated a one-day executive seminar on science and research. The costs were recovered from the Province of British Columbia.

4. COMMITMENT

Under a long-term lease for office premises, the Council and Secretariat have a minimum rental commitment of \$15,500 for each of the next four years.

5. COMPARATIVE FIGURES

The comparative figures in the statements of research and operations appropriations, expenditures and unexpended appropriations are for the period from June 29, 1978, the date of incorporation, to March 31, 1979.

SURREY FARM PRODUCTS INVESTMENTS LTD.
(formerly Panco Poultry)

Touche Ross & Co.

Chartered Accountants

AUDITORS' REPORT

The Shareholders,
Surrey Farm Products Investments Ltd.

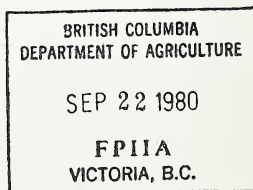
We have examined the consolidated balance sheet of Surrey Farm Products Investments Ltd. as at March 31, 1980 and the consolidated statements of income and retained earnings (deficit) for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at March 31, 1980 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Touche Ross & Co.

Vancouver, B.C.,
September 17, 1980.

Chartered Accountants



Touche Ross & Co.

SURREY FARM PRODUCTS INVESTMENTS LTD.

(Incorporated under the British Columbia Companies Act)

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1980

	<u>ASSETS</u>	<u>1980</u>	<u>1979</u>
Current			
Cash		\$ -	\$ 81,717
Term deposits		104,511	14,774,391
Accounts receivable		-	6,992
Investments, at cost		-	2,000
		<u>104,511</u>	<u>14,865,100</u>
Deposits		-	5,886
		<u>\$ 104,511</u>	<u>\$13,870,986</u>
	<u>LIABILITIES</u>		
Current			
Accounts payable and accrued liabilities		\$ 34,700	\$ 106,091
	<u>SHAREHOLDERS' EQUITY</u>		
Capital stock			
Authorized			
12,600 \$2.75 cumulative, redeemable, preferred shares, Series A par value \$50 each			
150,000 common shares of no par value			
Issued and fully paid			
11,027 preferred shares		551,350	551,350
101,750 common shares		<u>41,155</u>	<u>41,155</u>
		592,505	592,505
Retained earnings (deficit)		<u>(522,694)</u>	<u>14,172,390</u>
		<u>\$ 104,511</u>	<u>\$14,870,986</u>

Approved by the Director

 Director

See accompanying notes to financial statements.

Touche Ross & Co.

SURREY FARM PRODUCTS INVESTMENTS LTD.

CONSOLIDATED STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1980

	<u>1980</u>	<u>1979</u>
Sales	\$ -	\$24,968,186
Cost of sales	<u>-</u>	<u>22,015,419</u>
Gross profit	<u>-</u>	<u>2,952,767</u>
Other income		
Interest income	146,607	364,042
Dividend income	160	-
Other income	<u>10,964</u>	<u>57,177</u>
	<u>157,731</u>	<u>421,219</u>
Expenses		
Administrative and general	-	488,702
Consulting fees	11,438	-
Depreciation	-	270,962
Interest	-	88,498
Legal	16,353	-
Accounting and audit	700	-
Insurance (recovery)	(6,997)	-
Pension plan (recovery)	(1,227)	-
Miscellaneous	2,380	-
Selling and delivery	<u>-</u>	<u>712,409</u>
	<u>12,647</u>	<u>1,560,571</u>
	145,084	1,813,415
Provision for settlement of feed claim	34,000	-
Gain on disposition of the business and assets	<u>-</u>	<u>9,010,630</u>
Net income for the year	<u>\$ 111,084</u>	<u>\$10,824,045</u>

See accompanying notes to financial statements.

Touche Ross & Co.

SURREY FARM PRODUCTS INVESTMENTS LTD.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS (DEFICIT)
FOR THE YEAR ENDED MARCH 31, 1980

	<u>1980</u>	<u>1979</u>
Balance at beginning of year	\$14,172,390	\$ 3,348,345
Net income for the year	<u>111,084</u>	<u>10,824,045</u>
	14,283,474	14,172,390
Assignment of Surrey Co-Op deposit to the Province of British Columbia	(6,168)	-
Dividend paid to Minister of Finance	<u>(14,800,000)</u>	<u>-</u>
Balance (deficit) at end of year	<u>(\$ 522,694)</u>	<u>\$14,172,390</u>

See accompanying notes to financial statements.

Touche Ross & Co.

SURREY FARM PRODUCTS INVESTMENTS LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1980

1. Principle of consolidation

These consolidated financial statements include the accounts of Surrey Farm Products Investments Ltd. and its wholly-owned subsidiaries, Surrey Farm Products Hatchery Ltd. (formerly Pacific Hatchery Ltd.) and Western Feed Co. Ltd. A statement of change in financial position has not been prepared due to the relative inactivity of the Company.

2. Income taxes

The purchase on February 17, 1975 of all the issued shares of Surrey Farm Products Investments Ltd. by the Province of British Columbia had the effect of making the company exempt from income taxes under Section 149 of the Income Tax Act.

3. Distribution of assets

On May 4, 1979, the company transferred substantially all of its assets to the Minister of Finance by way of dividend.

T.S. HOLDINGS LTD.

International House
Box 398, 880 Douglas Street
Victoria, B.C. V8W 2N8
(604) 383-4191

**Price
Waterhouse & Co.**
CHARTERED ACCOUNTANTS

August 22, 1980

AUDITORS' REPORT

To the Shareholder of
T. S. Holdings Ltd.:

We have examined the consolidated balance sheet of T. S. Holdings Ltd. as at March 31, 1980 and the consolidated statements of operations and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at March 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles which, except for the changes in accounting policies as referred to in Note 6 to the financial statements, have been applied on a basis consistent with that of the preceding year.


Chartered Accountants

T. S. HOLDINGS LTD.

CONSOLIDATED BALANCE SHEET

ASSETS

	<u>March 31</u>	
	<u>1980</u>	<u>1979</u>
Current assets:		
Cash	\$ 57,876	\$ 45,124
Accounts receivable	5,445	977
Due from the Province of British Columbia	46,959	119,429
Due from the City of Kamloops	-	35,056
Due from the Urban Transit Authority	79,359	-
Materials and supplies, at the lower of cost and current replacement cost	51,214	41,622
Prepaid expenses	<u>26,217</u>	<u>27,354</u>
	267,070	269,562
Due from Pacific Coach Lines Limited (Note 4)	<u>1,472,596</u>	<u>1,511,411</u>
Fixed assets, at cost (Notes 1(b) and 2):		
Equipment and leasehold improvements	30,945	40,741
Less: Accumulated depreciation and amortization	<u>11,755</u>	<u>10,789</u>
	19,190	29,952
Intangible assets:		
Goodwill, at amortized cost (Note 5)	-	261,144
Organization fees, at cost	<u>494</u>	<u>894</u>
	494	262,038
APPROVED BY THE DIRECTORS:		
<u>W.N. Vander Zalm</u> Director		
<u>R.W. Long</u> Director		
	<u>\$1,759,350</u>	<u>\$2,072,963</u>

LIABILITIES

	<u>March 31</u>	
	<u>1980</u>	<u>1979</u>
Current liabilities:		
Accounts payable and accrued liabilities	\$ 261,254	\$ 206,280
Due to the Province of British Columbia (Note 3)	50,000	50,000
Due to the City of Kamloops	<u>14,930</u>	<u>-</u>
	326,184	256,280
Due to Provincial Transit Fund (Note 4)	<u>2,811,723</u>	<u>2,850,538</u>
	<u>3,137,907</u>	<u>3,106,818</u>

SHAREHOLDER'S DEFICIENCY

Share capital:		
Authorized-		
10,000 common shares without par value		
Issued-		
1 share	1	1
Contributed surplus	3,651	3,651
Deficit	<u>(1,382,209)</u>	<u>(1,037,507)</u>
	(1,378,557)	(1,033,855)

Extraordinary items and subsequent
events (Note 5)

<u>\$1,759,350</u>	<u>\$2,072,963</u>
--------------------	--------------------

T. S. HOLDINGS LTD.

CONSOLIDATED STATEMENT OF OPERATIONS AND DEFICIT

	<u>Year ended March 31</u>	
	<u>1980</u>	<u>1979</u>
Operating revenue (Note 6(a))	\$ 264,858	\$ 633,180
Operating expenses:		
Operating and maintenance	1,786,802	1,478,258
General and administrative	204,773	197,759
Depreciation and amortization	<u>14,975</u>	<u>12,886</u>
	<u>2,006,550</u>	<u>1,688,903</u>
Loss from operations	1,741,692	1,055,723
Other expense (income):		
Net short term interest	<u>2,237</u>	<u>(1,377)</u>
	<u>1,743,929</u>	<u>1,054,346</u>
Subsidies (Note 6):		
The Province of British Columbia	421,434	694,895
The Urban Transit Authority	1,238,683	-
The City of Kamloops	<u>-</u>	<u>362,995</u>
	<u>1,660,117</u>	<u>1,057,890</u>
Loss (income) before undernoted items	83,812	(3,544)
Equity in income of companies sold or liquidated during the year	<u>-</u>	<u>(32,308)</u>
	83,812	(35,852)
Extraordinary items:		
Write-down of goodwill to reflect permanent decline in value (Note 5)	253,890	-
Loss on disposal of fixed assets (Note 5 (b))	7,000	-
Loss on liquidation of investment in subsidiary	<u>-</u>	<u>456,620</u>
Loss for the year	344,702	420,768
Deficit, beginning of year	<u>1,037,507</u>	<u>616,739</u>
Deficit, end of year	<u><u>\$1,382,209</u></u>	<u><u>\$1,037,507</u></u>

T. S. HOLDINGS LTD.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

	<u>Year ended March 31</u>	
	<u>1980</u>	<u>1979</u>
Financial resources were provided by:		
Decrease in balance due from Pacific Coach Lines Limited	\$ 38,815	\$ -
Partial recovery of investment in subsidiary on liquidation	<u>-</u>	<u>1,052,861</u>
	<u>38,815</u>	<u>1,052,861</u>
Financial resources were used for:		
Operations-		
Loss for the year	344,702	420,768
Credit (charges) not affecting working capital:		
Write-down of goodwill to reflect permanent decline in value (Note 5)	(253,890)	-
Depreciation and amortization	(14,975)	(12,886)
Loss on disposal of fixed assets (Note 5 (b))	(7,000)	-
Loss on liquidation of investment in subsidiary	-	(456,620)
Equity in income of companies sold or liquidated during the year	<u>-</u>	<u>32,308</u>
	68,837	(16,430)
Purchases of fixed assets	3,559	4,300
Decrease in balance due to Provincial Transit Fund	38,815	1,067,744
Balance due from Pacific Coach Lines Limited (\$1,511,411) net of decrease in advances to subsidiaries accounted for by the equity method (\$1,499,669)	<u>-</u>	<u>11,742</u>
	<u>111,211</u>	<u>1,067,356</u>
Decrease in working capital	72,396	14,495
Working capital, beginning of year	<u>13,282</u>	<u>27,777</u>
Working capital (deficiency), end of year	<u>\$(59,114)</u>	<u>\$ 13,282</u>

T. S. HOLDINGS LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1980

1. Accounting policies:

(a) Principles of consolidation-

These consolidated financial statements include the accounts of the following wholly-owned subsidiary companies:

Thompson-Okanagan Transit Ltd.
Vancouver Island Transit Ltd.

When subsidiaries are sold or liquidated they are accounted for by the equity method to their respective dates of sale or liquidation.

(b) Fixed assets-

Depreciation is provided on a combination of straight-line and declining balance methods on original cost over the estimated useful lives of the assets.

Leasehold improvements are amortized at rates related to the term of the leases.

All buses operated by Vancouver Island Transit Ltd. and Thompson-Okanagan Transit Ltd. are leased to these subsidiaries by the Ministry of Municipal Affairs of the Province of British Columbia for a one-time charge of \$1 each; the subsidiaries being responsible for all operating, repair and maintenance costs.

(c) Income taxes-

As a Crown Corporation of the Province of British Columbia, the company and its wholly-owned subsidiaries are exempt from income taxes.

Notes
Page 2

2. Fixed assets:

	March 31	
	<u>1980</u>	<u>1979</u>
Equipment and furniture	\$12,044	\$13,419
Automotive	9,284	9,284
Leasehold improvements	<u>9,617</u>	<u>18,038</u>
	30,945	40,741
Less: Accumulated depreciation and amortization	<u>11,755</u>	<u>10,789</u>
Net book value	<u>\$19,190</u>	<u>\$29,952</u>

3. Due to the Province of British Columbia:

The balance represents an interest-free promissory note due March 31, 1980.

4. Due to Provincial Transit Fund/
Due from Pacific Coach Lines Limited:

There are no specific terms for repayment of these amounts and no interest is charged thereon.

5. Extraordinary items and subsequent events:

Thompson-Okanagan Transit Ltd. incurred a loss of \$74,321 in the year ended March 31, 1980 and effective August 1, 1980 the Annual Operating Agreement for the transit system in the City of Kamloops was cancelled.

Effective April 1, 1980 the operations and fixed assets of Vancouver Island Transit Ltd. were taken over for nil consideration by the Metro Transit Operating Company.

As a result of the discontinuance for nil consideration of all operations by the companies subsequent to the year end the unamortized balance of goodwill as at March 31, 1980 has been written off as an extraordinary item.

6. Subsidies:

	<u>Year ended March 31</u>	
	<u>1980</u>	<u>1979</u>
From the Province of British Columbia:		
Vancouver Island Transit Ltd.	\$ 421,434	\$ 331,900
Thompson-Okanagan Transit Ltd.	<u>-</u>	<u>362,995</u>
	421,434	694,895
From the Urban Transit Authority:		
Thompson-Okanagan Transit Ltd.	1,238,683	-
From the City of Kamloops:		
Thompson-Okanagan Transit Ltd.	<u>-</u>	<u>362,995</u>
	<u>\$1,660,117</u>	<u>\$1,057,890</u>

(a) Thompson-Okanagan Transit Ltd.

Effective with the 1980 fiscal year the basis of subsidy calculation was changed from an amount equal to the loss from operations, including passenger fares, to an amount based on fixed charges, revenue hours, revenue miles, and vehicle maintenance excluding passenger fares.

(b) Vancouver Island Transit Ltd.

Effective with the 1980 fiscal year the basis of subsidy calculation was changed by agreement with the Minister of Municipal Affairs from a fixed amount established at the beginning of each year to an amount equal to the net operating costs incurred during the year before net short term interest, gains and losses on fixed asset disposals and extraordinary items.

UNIVERSITIES COUNCIL

**Morgan &
Company**

Chartered Accountants

1210 - 675 West Hastings Street
Vancouver, B.C. V6B 1N2
Telephone (604) 687-5841

AUDITORS' REPORT

The Members
Universities Council

We have examined the balance sheet of the Universities Council as at March 31, 1980 and the statement of revenue and expenditure for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Council as at March 31, 1980 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

Vancouver, Canada
May 15, 1980



Chartered Accountants

UNIVERSITIES COUNCILBALANCE SHEETMARCH 31, 1980

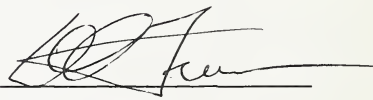
ASSETS		
	<u>1980</u>	<u>1979</u>
CASH	\$ 230,289	\$ 112,436
CASH HELD FOR EXTERNAL ORGANIZATIONS (Note 4)	53,029	-
ACCOUNTS RECEIVABLE	4,048	-
ACCRUED INTEREST RECEIVABLE	-	3,108
FURNITURE AND EQUIPMENT (Note 1)	-	-
	<u>\$ 287,366</u>	<u>\$ 115,544</u>

LIABILITIES		
ACCOUNTS PAYABLE	\$ 16,352	\$ 15,439
LIABILITY FOR UNEXPENDED FUNDS HELD FOR EXTERNAL ORGANIZATIONS (Note 4)	53,029	-

UNEXPENDED OPERATING GRANT		
BALANCE AT BEGINNING OF YEAR	100,105	-
EXCESS OF REVENUE OVER EXPENDITURES	<u>117,880</u>	<u>100,105</u>
BALANCE AT END OF YEAR	<u>217,985</u>	<u>100,105</u>
	<u>\$ 287,366</u>	<u>\$ 115,544</u>

Approved by the Universities Council at its meeting #95
held June 23, 1980.


Chairman, UCBC


Vice-Chairman, UCBC

UNIVERSITIES COUNCILSTATEMENT OF REVENUE AND EXPENDITUREFOR THE YEAR ENDED MARCH 31, 1980(with comparative figures for the period November 1, 1978 to
March 31, 1979 (Note 2))

	<u>1980</u>	<u>1979</u> (five months)
REVENUE		
Grant - Province of British Columbia	\$ 523,693	\$ 275,831
Administrative fees to external organizations	4,048	-
Interest earned	21,225	3,108
	<u>548,966</u>	<u>278,939</u>
EXPENDITURE		
Members' per diem payments	73,653	38,975
Employees' salaries	182,494	49,856
Employee benefits	21,514	2,446
Fees - independent consultants	10,881	28,059
Grants to other organizations	5,000	5,000
Travel expenses	30,251	15,325
Meeting expenses	11,449	3,131
Office rent	62,027	14,154
Office equipment leases	6,601	3,034
Office furniture and equipment purchases (Note 1)	1,872	1,087
Printing, stationery and office supplies	8,840	9,265
Telephone and telegraph	8,009	4,396
Postage and courier service	3,247	1,933
Library and subscriptions	3,445	1,327
Other	1,803	846
	<u>431,086</u>	<u>178,834</u>
EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR	\$ <u>117,880</u>	\$ <u>100,105</u>

UNIVERSITIES COUNCILNOTES TO FINANCIAL STATEMENTSMARCH 31, 1980

1. ACCOUNTING POLICY

Office furniture and equipment purchases are charged to expenditures when purchased.

2. FISCAL PERIOD

Although the Universities Council operated prior to November 1, 1978, no funds were received by it prior to that date and all its costs were paid directly by the Province of British Columbia. Accordingly, the comparative figures in the attached statement of revenue and expenditure reflect the operations only from November 1, 1978 when the Council was allocated funds from the Province and became responsible for its own costs.

3. EXCESS OF REVENUE OVER EXPENDITURE

The Universities Council is an agent of the Crown in right of the Province of British Columbia. As such no income taxes are payable on the excess of revenue over expenditure.

4. FUNDS HELD FOR EXTERNAL ORGANIZATIONS

The Universities Council, under agreement with the Ministry of Education, Province of British Columbia, acts as recipient and disbursing agent of funding provided to certain external organizations by the Ministry.

URBAN TRANSIT AUTHORITY

Urban Transit Authority of British Columbia

ASSETS

OPERATING DIVISION

Current Assets

Cash	\$ 2,096,596
Accounts receivable	
Municipalities	1,614,348
Sundry	29,581
Prepaid expenses	956
	<u>3,741,481</u>

Fixed Assets (note 3)

193,407

3,934,888

ASSET DIVISION

Current Assets

Cash and term deposits	843,490
Accounts receivable	3,685
Receivable from the Province of British Columbia	18,411
Receivable from operating division	61,576
Inventory	81,050
Other	77
	<u>1,008,289</u>

Fixed Assets (note 3)

25,457,980

26,466,269

\$30,401,157

SPECIAL PURPOSE FUND


Cash

\$ 2,050,000

Approved by the Board



Director



Director

Balance Sheet as at March 31, 1980**LIABILITIES AND EQUITY****OPERATING DIVISION****Current Liabilities**

Accounts payable and accrued liabilities	\$ 604,298
Payable to the Province of British Columbia	1,949,681
Payable to contractors	795,177
Deferred revenue	239,494
Payable to asset division	61,576
	<u>3,650,226</u>

Equity

Contributed surplus	284,662
	<u>3,934,888</u>

ASSET DIVISION**Current Liabilities**

Accounts payable and accrued liabilities	<u>25,547</u>
--	---------------

Equity

Contributed surplus	26,180,850
Retained earnings	259,872
	<u>26,440,722</u>
	<u>26,466,269</u>
	<u>\$30,401,157</u>

SPECIAL PURPOSE FUND

Fund Balance (note 4)	<u>\$ 2,050,000</u>
------------------------------	---------------------



Urban Transit Authority of British Columbia Operating Division

Statement of Revenue and Expenditure Year ended March 31, 1980

Revenue

Contributions from the Province of British Columbia	\$ 5,751,837
Contributions from municipalities	1,611,023
Transit operations	1,781,748
Interest earned	7,469
	<hr/>
	9,152,077

Expenditures

Transit operations	
Operating and maintenance	5,914,813
Vehicle lease fees	558,032
Other	208,438
	<hr/>
	6,681,283
Administrative	
Salaries and employee benefits	1,087,172
Professional fees	351,234
Office operations	308,851
Marketing	196,883
Travel	83,619
Special services	70,380
Personnel	50,573
Directors' fees and expenses	21,092
Depreciation	16,618
Sundry	14,607
	<hr/>
	2,201,029
Research and demonstration projects	269,765
	<hr/>
	9,152,077

Net Revenue

\$ -

**Urban Transit Authority of British Columbia
Asset Division**



**Statement of Revenue and Expenditure and
Retained Earnings
Year ended March 31, 1980**

Revenue

Lease fees	\$ 558,032
Interest earned	65,495
Special services	20,202
Other	5,053
	<u>648,782</u>

Expenditures

Depreciation	296,106
Special services	20,202
Vehicles repairs	47,171
Sundry	25,431
	<u>388,910</u>

**Net Revenue and Retained Earnings
at End of Year**

\$ 259,872



Urban Transit Authority of British Columbia **Statement of Contributed Surplus** **Year ended March 31, 1980**

OPERATING DIVISION

Balance at Beginning of Year	
(previously termed Special Purpose Transit Fund)	\$ 543,114
Transfer to asset division	<u>280,088</u>
	263,026
Appraised value of furniture and equipment transferred from the Province of British Columbia	<u>21,636</u>
Balance at end of year	<u><u>\$ 284,662</u></u>

ASSET DIVISION

Balance at beginning of year	\$ 232,167
Transfer from operating division	<u>280,088</u>
	512,255
Appraised value of revenue vehicles transferred from the Province of British Columbia	<u>25,547,958</u>
Inventories transferred from the Province of British Columbia, at cost	68,694
Grant received from the Province of British Columbia with respect to the acquisition of fixed assets	<u>51,943</u>
Balance at end of year	<u><u>\$26,180,850</u></u>

Urban Transit Authority of British Columbia

Notes to Financial Statements

Year ended March 31, 1980



1. STATUS OF THE AUTHORITY

The Urban Transit Authority of British Columbia was created by the Province of British Columbia on June 29, 1978 under the Urban Transit Authority Act. The majority of the sections of the Act were brought into force by Proclamation on July 20, 1978.

2. ACCOUNTING POLICIES

(a) Operating division

The operating division consists of those assets, liabilities, revenues and expenditures which relate to the provision of transit services and the administrative activities of the Authority, the deficits of which are fully cost-shareable between the participating municipalities and the Province of British Columbia in accordance with the provisions of the Urban Transit Authority Act and the related regulations.

(b) Asset division

The asset division consists of those assets, liabilities, revenues and expenditures which relate to the revenue equipment and other physical assets owned by the Authority and leased to its contract operators for use in the provision of transit services. The lease fees reflected in this division are included in the expenditures of the operating division.

(c) Fixed assets

Fixed assets transferred from the Province of British Columbia have been recorded at appraised value. The appraisal for revenue vehicles was carried out by General Appraisal of Canada Limited as at June 30, 1979. Other fixed assets have been recorded at cost.

Depreciation is provided on the straight-line basis using the following annual rates:

Office furniture and equipment	10%
Leasehold improvements	20%
Revenue vehicles	
Diesel	5%
Trolley	3.33%
Appraised revenue vehicles	Remaining useful life

The majority of the appraised revenue vehicles will be leased to the



Notes to Financial Statements (continued)

Metro Transit Operating Company pursuant to an annual operating agreement effective April 1, 1980. Depreciation of these vehicles over their remaining useful life will commence at that date.

3. FIXED ASSETS

	Carrying value	Accumulated depreciation	Net
Operating division			
Furniture and equipment	\$ 148,857	\$ 7,443	\$ 141,414
Leasehold improvements	61,168	9,175	51,993
	<u>\$ 210,025</u>	<u>\$ 16,618</u>	<u>\$ 193,407</u>
Asset division			
Revenue vehicles	\$ 25,719,963	\$ 296,106	\$ 25,423,857
Other	34,123		34,123
	<u>\$ 25,754,086</u>	<u>\$ 296,106</u>	<u>\$ 25,457,980</u>

4. SPECIAL PURPOSE FUND

During the year the Authority received \$2,050,000 from the Province of British Columbia for the purpose of funding the start-up costs of the Metro Transit Operating Company. This fund is maintained using the cash basis of accounting. The portion of these funds not expended for this purpose is repayable to the Province of British Columbia.

5. COMPARATIVE FIGURES

At March 31, 1979 the Authority had not entered into any annual operating agreements pursuant to which transit operations were being cost-shared. Therefore, comparative figures for the period ending March 31, 1979 have not been presented with these financial statements.

Auditors' Report



To the Members of the Board of
the Urban Transit Authority of British Columbia

We have examined the balance sheet of the Urban Transit Authority of British Columbia as at March 31, 1980 and the statements of operating division revenue and expenditure, asset division revenue and expenditure and retained earnings and the statement of contributed surplus for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Urban Transit Authority of British Columbia as at March 31, 1980 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

Chartered Accountants

Thorne Riddell & Co.
Victoria, Canada
May 26, 1980

WORKERS' COMPENSATION BOARD OF BRITISH COLUMBIA

**Province of
British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria, B.C.
V8W 2T6

AUDITOR'S REPORT

TO THE CHAIRMAN AND MEMBERS OF THE
WORKERS' COMPENSATION BOARD, AND
TO THE MINISTER OF LABOUR
PROVINCE OF BRITISH COLUMBIA:

I have examined the balance sheet of the Workers' Compensation Board as at 31 December 1979 and the condensed statement of class and fund transactions for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

I have relied upon the report of the Board's Consulting Actuary for the estimated liabilities for unfinalled claims and pensions and the current value of future payments for deposit accounts.

In my opinion, subject to recovery of the class balances of \$260,010,000, these financial statements present fairly the financial position of the Board as at 31 December 1979 and the results of its operations for the year then ended in accordance with generally accepted accounting principles which, except for the change in the method of amortization of investments as referred to in note 1(d) to the financial statements, have been applied on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, C.A.
Auditor General

Victoria, British Columbia
7 March 1980

WORKERS' COMPENSATION BOARD

BALANCE SHEET

AS AT DECEMBER 31, 1979 (in \$,000's)

ASSETS	1979	1978
Cash	1,563	1,194
Short term deposits, at cost	86,350	18,300
Assessments not yet remitted (Note 1(h))	72,711	65,139
Accrued interest on investments	15,157	12,318
Sundry accounts receivable	623	565
Inventory of supplies, at cost	204	150
Investments, at amortized cost	570,582	522,130
Market Value 1979 \$469,219		
1978 \$470,131		
Fixed assets (Note 4)	23,665	27,536
Prepaid lease (Note 7)	1,279	
	<u>772,134</u>	<u>647,332</u>
CLASS BALANCES—to be recovered from future assessments (Note 2)	260,010	227,163
	<u>1,032,144</u>	<u>874,495</u>
LIABILITIES AND FUND BALANCES		
Sundry accounts payable	1,519	1,222
Deposit accounts	827	755
Accident Fund		
Unfinalled Claims	410,084	340,513
Pensions	<u>587,132</u>	<u>505,203</u>
	997,216	845,716
Silicosis Fund		
Unfinalled Claims	3,545	3,503
Pensions	<u>13,433</u>	<u>12,686</u>
	16,978	16,189
Special Reserves		
Contingent	376	350
Disaster	996	810
Enhancement	<u>1,750</u>	<u>1,561</u>
	3,122	2,721
Sub-class current balances		
Accident Fund	8,365	2,629
Silicosis Fund	<u>566</u>	<u>325</u>
	8,931	2,954
Credit arising from revaluation of fixed assets (Note 4)	3,551	4,938
	<u>1,032,144</u>	<u>874,495</u>

The accompanying nine notes are an integral part of these financial statements.

Approved by the Board:


Adam S. Little, M.D.
Chairman

S. H. Brown
Commissioner

WORKERS' COMPENSATION BOARD

CONDENSED STATEMENT OF CLASS AND FUND TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 1979 (in \$,000's)

	CLASSES (CURRENT YEAR)		UNFINALIZED CLAIMS FUND		PENSION FUND		COMBINED FUND	
	1979	1978	ACCIDENT	SILICOSIS	ACCIDENT	SILICOSIS	1979	1978
INCOME								
Assessments	246,424	215,826					246,424	215,826
Estimate, current year (Note 1(h))	(640)	(5,337)					(640)	(5,337)
Adjustment from prior years (Note 6)	2,635	2,582					2,635	2,582
Penalties	15,656	14,415					15,656	14,415
Deposit accounts (Note 3)	264,075	227,486					264,075	227,486
Investment income	(14,003)	(10,613)	20,418	15,095	45,114	1,179	52,924	40,096
TOTAL INCOME	250,072	216,873	20,418	15,095	45,114	1,179	316,999	267,582
EXPENDITURES								
Cost of workers' claims	61,811	49,227	24,449	19,131			86,260	68,360
Wage loss	17,134	14,970	15,034	13,250			32,214	28,296
Medical Aid								
Pensions awarded, capitalized values transferred to reserves	16,049	13,811	45,069	40,228	(61,498)	(54,736)	(380)	(697)
Accident Fund	153							(22)
Silicosis Fund				943		(1,096)		(547)
Benefits paid from reserves to workers and their dependents	118,368	92,585	(118,191)	(92,454)	40,000	34,447	41,671	35,962
Provision for Unfinalized claims	213,515	170,593	(33,639)	(19,845)	(21,498)	(20,289)	159,765	131,899
Administration Expenses	36,019							
Less: Gain on sale of building (Note 4)	3,218							
TOTAL EXPENDITURES	32,801	32,312	(33,639)	(19,845)	(21,498)	(20,289)	32,801	32,312
(Addition) reduction to Class and Fund Balances before Extraordinary items	246,316	202,905		812			192,566	164,211
Extraordinary items	(3,756)	(13,968)	(54,057)	596	(66,612)	(54,743)	(124,433)	(103,371)
Additional requirements (Note 2)	30,225	50,376	(15,514)	(638)	(13,961)	(18,108)		(459)
Addition of fixed asset realization (Note 4)					(1,356)	(31)	(1,387)	
Net addition (reduction) to Class and Fund Balances	(26,469)	(36,408)	69,571	42	81,929	72,851	125,820	103,371
Balances January 1	(221,488)	(185,080)	340,513	3,503	505,203	432,352	640,417	537,046
Balances December 31	(247,957)	(221,488)	410,084	3,545	587,132	505,203	766,237	640,417

WORKERS' COMPENSATION BOARD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1979

NOTE 1—SIGNIFICANT ACCOUNTING POLICIES

(a) Fund Accounting

Although the liabilities and reserves of the Board are allocated to the Accident and Silicosis Funds and various sub-divisions thereof, the assets are accounted for on a pool basis with no allocation of individual assets to specific funds.

(b) Income and Expense Allocation

Each Sub-class is credited with its share of assessment income and charged with its share of the following expenses:

- (i) for injuries occurring in the year, and for Silicosis claims allowed during the year, wage loss compensation and medical aid costs paid, plus the capitalized value of pensions awarded, plus a provision for future wage loss compensation, medical aid and pension awards;
- (ii) any subsequent costs in excess of the provision in (i) paid or incurred during the year;
- (iii) operating expenses paid or incurred during the year.

The Sub-classes are also credited or charged with interest as explained in Note 1(i).

(c) Fixed Assets

Fixed assets are recorded at cost, except for buildings acquired before 1970 which are recorded at appraised value. They are depreciated on a straight-line basis over their estimated useful lives as follows:

Buildings	20 or 40 years
Equipment	4 to 10 years
Furniture	10 years
Automobiles	5 years

Leasehold improvements are amortized over the period of the leases.

(d) Investments

Investments are valued at amortized cost. The method of amortization is "straight-line" representing a change in practice from prior years when the method was based on the yield at the date of purchase. The effect on interest income of this accounting change was to increase it by \$609,000 as at the effective date of changeover. Capital losses or gains on the sale of bonds are charged against or taken into income in the year of the transaction. Investments are made in accordance with Section 56 of the Workers' Compensation Act.

(e) Unfinalled Claims

Provisions for future claims costs (Note 1(b)(ii)) are carried to Unfinalled Claims reserves, which are part of the Accident and Silicosis Funds established under Sections 37(1)(c) and 39(2)(b) of the Workers' Compensation Act. Wage Loss compensation and Medical Aid paid, and the capitalized values of pensions awarded after the year of accident (or after the year that the claim is allowed in respect of Silicosis), are charged to the respective reserves.

(f) Pensions

Capitalized values of pensions awarded are carried to the pension reserves, which are then charged with pensions paid. When a pension is awarded its capitalized value is charged to the appropriate Sub-class, except in the case of a pension awarded from the Accident or Silicosis Fund after the year of the accident (or after the year of claim allowance in the case of Silicosis) when it is charged to the appropriate Unfinalled Claims reserve.

(g) Deposit Classes

Certain employers have been placed by the Board in self-insuring or deposit classes and are required to deposit with the Board a sum of money determined by the Board.

They are billed on a monthly basis for compensation payments and pension awards made on their behalf, together with their proportionate share of administrative costs. Under this system the deposit class employers do not provide capitalized reserves for unfinalled claims.

The Board also acts as the agent of the Government of Canada for the payment of compensation to federal employees in British Columbia. Amounts disbursed are recovered from the Government of Canada on a monthly basis.

(h) Assessment Income and Assessments Not Yet Remitted

As a significant portion of assessment income for the year is not received until after year end, the amount shown is an estimate based on statistical data. Adjustments to this estimate are made in the following year and are shown separately in the Condensed Statement of Class and Fund Transactions.

"Assessments not yet remitted" is the amount receivable after deducting assessments received during the year from the total estimated assessment income for the year.

(i) Interest Income

Interest is credited or charged to the Sub-classes and the Unfinalled Claims reserves on the mean of their opening and closing balances at the rate of 6.5% per annum which represents the return on average book value of total assets in the immediately preceding year. The deposit accounts are credited or charged, at the same rate, on their actual monthly balances while the remaining balance in the interest account is credited to the Pension reserves. The interest rate credit and charge for 1980 will be 7.5%.

(j) Actuarial Liabilities

The actuarial liabilities for Unfinalled Claims and Pensions are calculated by the Board in accordance with assumptions and methods approved by the Consulting Actuary appointed by the Board and valuations were made on a basis consistent with last year. The report of the Consulting Actuary is appended to these financial statements.

(k) Doubtful Accounts

No provision is made for doubtful accounts. These accounts are written off when they are determined to be uncollectible. See Note 5.

NOTE 2—ACTUARIAL LIABILITIES

Under the provisions of the Workers' Compensation Act, the Board is required to provide capitalized reserves sufficient to meet the periodical payments of compensation accruing in future years in respect of all injuries occurring during the year under the Accident Fund and all claims allowed during the year under the Silicosis Fund. These provisions are included in the Unfinalled Claims reserves (Note 1(e)) and the Pension reserves (Note 1(f)).

Previous provisions have proved to be insufficient and, at December 31, 1979, actuarial liabilities exceeded the reserves by \$30,225,000 which has been charged to the classes and credited to the respective funds resulting in a year end total for "Class balances to be recovered from future assessments" of (\$260,010,000). This figure is the total of sub-class balances in a deficit position. It may be reconciled to the ending net class balance of (\$247,957,000) at December 31, 1979, as shown in the "Condensed Statement of Class and Fund Transactions", as follows:

Class balances at December 31, 1979	(\$247,957,000)
Add: Balances at credit	
Special reserves	3,122,000
Sub-classes	8,931,000
	<u>12,053,000</u>
Class balances to be recovered from future assessments	<u>(\$260,010,000)</u>

NOTE 4—FIXED ASSETS (\$000's)

Fixed assets are comprised of the following items:

	Cost or Appraised Value	1979 Depreciation	Accumulated Depreciation	Net Book Value	Net Book Value 1978
Land	1,249	—	—	1,249	1,189
Buildings	22,002	683	2,370	19,632	23,805
Furniture, Equipment and Leasehold Improvements	7,168	715	4,384	2,784	2,542
	<u>30,419</u>	<u>1,398</u>	<u>6,754</u>	<u>23,665</u>	<u>27,536</u>

Buildings acquired before 1970 were appraised at depreciated replacement cost by Universal Appraisal Co. Ltd. on August 31, 1975 with the resultant "Credit arising from revaluation of fixed assets" being carried on the balance sheet since that date.

The administration building, located at 5255 Heather St., Vancouver was sold on April 30, 1979, for \$7,500,000, with a lease back until May 1982 when the Board plans to have completed a new administration building located adjacent to its Clinic in Richmond. The building sale represented a gain of \$4,605,000 of which \$3,218,000 was credited to administration expenses and \$1,387,000 to pension reserves. The latter figure represents a partial realization of the asset revaluation in 1975 noted above.

In February 1979 the Prince George area office was destroyed by fire. The insurance settlement covered all but incidental expenses.

NOTE 5—BAD DEBTS

Accounts totalling \$1,638,000 (1978: \$1,139,000), which the Board deemed to be uncollectible, were written off during the year.

NOTE 6—ASSESSMENTS, ADJUSTMENT FROM PRIOR YEARS

This figure of \$640,000 is a net figure representing firstly an upward adjustment of \$2,104,000 to the previous year's estimate (See Note 1(h)) and secondly a downward adjustment of \$2,744,000 due to an accumulated overstatement in "Assessments not yet Remitted" in prior years.

The Board does not automatically revalue the Funds each year, according to the actuarial estimates of the liabilities, as these estimates serve only as a test of the Funds' adequacy. They are revalued when, in the Board's opinion, a material difference has arisen, as was the case in the current year.

NOTE 3—ADDITIONAL COST OF COMPENSATION

In future years, the Board will be required to make compensation payments on claims relating to the Deposit Accounts (Note 1(g)) in respect of injuries which occurred before December 31, 1979. Under the accounting policies adopted by the Board, those payments are not recognized in the accounts until the year of payment or award. The current value of those future payments at December 31, 1979 are estimated by the Board, in consultation with the Consulting Actuary, to be \$27,115,000 (1978: \$23,876,000).

At December 31, 1979 the Deposit Accounts were charged with \$954,000. This charge represents their share of Additional Requirements in respect to Pension reserves. As the respective accounts will be billed with the charge effective December 31, 1979 it is included in "Assessments not yet remitted" on the Balance Sheet and in Deposit Account income in the Condensed Statement of Class and Fund Transactions.

NOTE 7—LEASE COMMITMENTS

The Board has the following commitments for annual rentals on leased property:

1980	\$ 882,000
1981	723,000
1982	242,000
1983	12,000
1984	5,000
	<u>\$1,864,000</u>

These amounts include the prepaid lease on 5255 Heather St. which, at December 31, 1979, was prepaid in the amount of \$1,279,000.

The total rental expense under these leases in 1979 was \$919,000 (1978: \$531,000).

NOTE 8—SUPERANNUATION FUND

The cost to the Board of matching employees' compulsory contributions to the Workers' Compensation Board Superannuation Fund for 1979 was \$1,557,000 (1978: \$1,480,000). An actuarial valuation of the Fund's liabilities was carried out in 1977 under the direction of the Superannuation Branch of the Ministry of the Provincial Secretary. On the assumption that no changes are made in the current level of employee and matching employer contributions and ignoring liabilities and financing for indexed supplemental pensions, the plan's unfunded liability as of March 31, 1977 was about \$4,477,000. This unfunded liability is not included in these statements.

NOTE 9—UNRECORDED LIABILITIES

Employees are entitled to sick leave of one and one half days for each completed month of service minus any period during which sick leave benefits have been paid. An employee who leaves the service of the Board for any reason is entitled to 50% of accumulated sick leave credits in cash or, in the case of a retiring employee, an equivalent value in time. The Board's liability at December 31, 1979 is estimated to be \$3,969,000 (1978: \$3,500,000).

ACTUARY'S REPORT

The Accident and Silicosis Fund Liabilities included in this report have been computed by the Board in accordance with methods and assumptions approved by us.

The Pension Liabilities for the Accident and Silicosis Funds are for pensions in effect as at December 31, 1979, but excluding pensions arising from injuries to Federal Government workers (Class 19). The present value of increases in pensions effective January 1, 1980 has been included in the Liabilities. The Pension Liabilities have been computed using the same mortality, remarriage, net interest rate and other assumptions used for the valuation as at December 31, 1978. The net interest rate of 2½% makes implicit provision for the future indexing of pensions on the assumption that interest earnings on Board assets in excess of 2½% will correspond to future increases in the Consumer Price Index.

The Unfinalled Claims Liabilities for the Accident and Silicosis Funds are shown separately for rateable Classes and for deposit Classes (excluding Class 19), and are based on projections of future claims payments and awards using ratios developed from the Board's claims experience, average benefit rates, the net interest rate assumption of 2½% and where applicable mortality, remarriage and other assumptions used for computing Pension Liabilities.

We have examined the bases used in the development of the Board's 1980 assessment rates and have compared these rates with Board costs experienced in recent years. If future Board costs continue at the percentages of payroll experienced in 1979, it is our opinion that the 1980 assessment rates in the aggregate are not adequate to provide for the currently accruing costs and the amounts required to meet the Board's objective of amortizing the unfunded liabilities by December 31, 1986.

In our opinion, the amounts set out below which have been determined by the methods and assumptions described above make reasonable provision for the future liabilities of the Board as at December 31, 1979 subject to the Board levying assessments in future years sufficient to provide for any Consumer Price Index related increases in benefits that are greater than those which can be provided from interest earned on the Board assets in excess of the valuation net interest rate of 2½%.

Accident Fund

Pension Liabilities	\$ 587,132,000
Unfinalled Claims Liabilities	
—Rateable Classes	410,084,000
—Deposit Classes	27,115,000
	<u>\$1,024,331,000</u>

Silicosis Fund

Pension Liabilities	\$ 13,433,000
Unfinalled Claims Liabilities	3,545,000
	<u>\$ 16,978,000</u>

Robert T. Tipping

Robert T. Tipping, F.S.A., F.C.I.A.
Eckler, Brown, Segal & Company Ltd.
Consulting Actuaries

March 14, 1980

WORKERS' COMPENSATION BOARD

STATEMENT OF CURRENT FUND TRANSACTIONS (Details by Sub-class and Special Reserves)

FOR THE YEAR ENDED DECEMBER 31, 1979

SCHEDULE 1

Class and Sub-Class	CURRENT BALANCES		CURRENT INCOME			CURRENT EXPENDITURE			CURRENT BALANCES			CURRENT BALANCES			
	January 1	Assessments	Interest Income	Total Income	Wage Loss Compensation	Medical Aid	Cost of Workers' Claims	Awarded (Capitalized Values)	Provision for Unfunded Claims	Total Claim Cost	Administration Expenses	Total Expenditures	Before Additional Requirement	Additional Requirement	December 31
1	\$335,245,462	\$ 30,358,258	\$ (2,263,547)	\$ 28,094,711	\$ 5,866,774	\$ 1,743,584	\$ 1,934,419	\$ 15,988,797	\$ 25,533,574	\$ 4,306,254	\$ 29,839,828	\$ (36,990,579)	\$ 8,553,006	\$ (45,543,585)	\$ (45,543,585)
2	(4,442,828)	6,192,970	5,978,891	312,304	312,304	22,949	2,263,209	3,357,303	3,357,303	588,966	3,946,269	\$ (3,178,075)	3,098,596	\$ (3,178,075)	\$ (3,178,075)
3	(1,672,680)	2,815,378	2,892,739	6,583,547	6,583,547	1,332,555	2,130,504	2,448,866	2,448,866	3,409,217	3,181,440	\$ (3,178,075)	3,098,596	\$ (3,178,075)	\$ (3,178,075)
4	(4,773,944)	2,679,685	(3,721,719)	2,336,966	638,183	155,899	72,302	2,258,630	3,325,014	415,343	3,740,357	\$ (4,911,030)	16,177,335	\$ (4,911,030)	\$ (4,911,030)
5	(76,508,735)	71,870,995	(4,922,747)	66,948,248	15,505,684	4,273,217	2,771,615	39,191,742	61,742,258	9,474,232	71,216,490	\$ (80,776,977)	22,123,315	\$ (80,776,977)	\$ (80,776,977)
6	(2,906,302)	2,123,379	(178,632)	1,944,747	419,250	111,124	42,663	907,105	1,580,142	247,537	1,827,679	\$ (2,789,234)	349,516	\$ (2,789,234)	\$ (2,789,234)
7	(3,024,613)	4,283,378	(192,505)	4,090,873	684,544	280,085	228,513	2,010,435	3,032,577	638,303	3,670,880	\$ (3,399,580)	19,209,516	\$ (3,399,580)	\$ (3,399,580)
8	(1,015,485)	1,015,485	—	—	—	—	—	—	—	—	—	—	—	—	—
9	430,912	1,983,539	48,286	2,031,635	301,081	94,784	1,466	762,155	1,159,486	215,638	1,375,124	1,680,764	99,209	78,034	988,414
10	(5,292,234)	8,999,783	(289,126)	8,710,657	1,517,963	520,100	372,642	3,819,622	6,230,327	1,164,565	7,394,892	\$ (3,976,469)	2,470,517	\$ (3,976,469)	\$ (3,976,469)
11	(5,117,317)	6,342,431	(323,795)	6,018,636	2,042,453	435,641	107,722	2,790,198	5,376,014	750,541	6,126,555	\$ (5,225,236)	(39,895)	\$ (5,225,236)	\$ (5,225,236)
12	(1,505,574)	1,055,305	(101,215)	954,090	292,096	78,736	518	646,236	1,017,586	150,291	1,167,877	\$ (1,719,361)	99,209	\$ (1,719,361)	\$ (1,719,361)
13	(4,581,920)	2,952,500	(1,628,424)	2,324,076	1,035,594	268,520	23,388	1,438,522	2,789,684	336,466	3,087,947	\$ (3,760,406)	44,748	\$ (3,760,406)	\$ (3,760,406)
14	(1,517,550)	1,419,981	(129,352)	1,290,629	65,281	30,226	231	138,311	315,824	61,289	377,113	\$ (122,410)	72,661	\$ (122,410)	\$ (122,410)
15	(406,459)	722,341	(34,888)	687,853	277,663	57,786	141,868	360,302	837,619	140,039	977,658	\$ (118,665)	11,806	\$ (118,665)	\$ (118,665)
16	(211,744)	154,866	(14,594)	140,272	25,509	3,437	35,977	168,923	12,213	81,356	125,608	\$ (11,806)	11,806	\$ (11,806)	\$ (11,806)
17	(1,591,951)	1,282,668	(1,652)	29,920	2,734	1,587	—	35,977	168,923	12,213	81,356	\$ (252,608)	11,806	\$ (252,608)	\$ (252,608)
18	(207,660)	125,881	12,257	138,138	51,427	33,282	59,406	144,115	164,922	20,812	164,922	\$ (17,238)	198,109	\$ (17,238)	\$ (17,238)
19	(28,268)	28,268	1,652	29,920	2,734	1,587	—	35,977	168,923	12,213	81,356	\$ (252,608)	11,806	\$ (252,608)	\$ (252,608)
20	(2,556,401)	1,867,409	(166,014)	1,701,395	660,429	122,803	—	842,716	1,625,948	251,880	1,877,828	\$ (2,732,834)	99,209	\$ (2,732,834)	\$ (2,732,834)
21	(2,499,893)	6,504,343	(155,201)	6,349,142	1,865,157	518,639	61,736	3,058,797	5,504,329	834,807	6,339,136	\$ (2,489,889)	171,878	\$ (2,489,889)	\$ (2,489,889)
22	(745,348)	1,855,017	(176,984)	1,678,033	393,365	143,466	91,371	926,106	1,556,288	183,043	1,739,331	\$ (673,756)	(300,689)	\$ (673,756)	\$ (673,756)
23	(1,087,963)	1,757,728	(77,084)	1,680,644	549,538	133,469	253,467	753,281	1,689,255	271,358	1,960,613	\$ (1,367,233)	193,038	\$ (1,367,233)	\$ (1,367,233)
24	(88,676)	235,513	(4,096)	156,837	53,877	19,520	248	61,580	140,235	44,874	185,109	\$ (42,368)	44,874	\$ (42,368)	\$ (42,368)
25	(9,112,057)	5,571,763	(690,853)	4,880,910	2,168,223	568,938	15,741	4,993,580	7,746,482	960,138	8,706,620	\$ (12,937,767)	4,473	\$ (12,937,767)	\$ (12,937,767)
26	(2,651,569)	2,727,929	(508,122)	2,219,807	449,142	164,036	10,664	2,103,588	4,368,482	509,767	4,878,249	\$ (4,368,482)	991,062	\$ (4,368,482)	\$ (4,368,482)
27	(4,003,867)	767,074	(271,374)	495,700	216,613	42,377	12,983	638,397	1,019,370	107,945	1,127,315	\$ (4,635,482)	991,062	\$ (4,635,482)	\$ (4,635,482)
28	(607,087)	1,068,479	49,085	1,117,564	158,868	51,751	129,772	334,858	675,249	104,345	779,594	\$ 945,057	991,062	\$ 945,057	\$ 945,057
29	(879,900)	1,384,892	(54,491)	1,330,401	490,871	91,371	1,099	540,825	1,124,166	168,418	1,292,584	\$ (862,089)	647,300	\$ (862,089)	\$ (862,089)
30	(372,024)	700,240	(11,299)	688,941	48,808	17,911	—	196,916	264,635	42,913	307,548	\$ (122,513)	100,761	\$ (122,513)	\$ (122,513)
31	(42,086)	37,668	2,857	40,525	10,300	2,233	—	19,770	32,033	2,424	34,457	\$ 48,154	100,761	\$ 48,154	\$ 100,761
32	(204,359)	70,605	(13,918)	24,687	20,352	18,575	293,736	46,282	2,129,724	21,189	2,150,913	\$ (238,585)	1,299,034	\$ (238,585)	\$ (238,585)
33	(312,504)	61,413	(22,715)	184,148	6,584	1,990	—	17,710	25,384	1,922	27,306	\$ (168,565)	1,299,034	\$ (168,565)	\$ (168,565)
34	(2,479,151)	1,637,921	(154,738)	1,483,183	384,259	87,297	1,604	823,028	1,296,188	164,675	1,460,863	\$ (2,457,029)	994,466	\$ (2,457,029)	\$ (2,457,029)
35	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
36	(5,315,853)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
37	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
38	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
39	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
40	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
41	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
42	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
43	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
44	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
45	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
46	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
47	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
48	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
49	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
50	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
51	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
52	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
53	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
54	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
55	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
56	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,666,474	\$ (158,060)	93,998	\$ (158,060)	\$ (158,060)
57	(4,264,229)	5,426,229	(4,276)	1,161,795	29,486	29,486	—	199,758	3,629,737	36,737	3,				

Class and Sub-Class	CURRENT BALANCES			CURRENT INCOME			CURRENT EXPENDITURE						CURRENT BALANCES		CURRENT BALANCES
	January 1	Assessments	Interest Income	Total Income	Wage Loss Compensation	Medical Aid	Cost of Workers' Claims			Total Claim Cost	Administration Expenses	Total Expenditures	Before Additional Requirement	Additional Requirement	December 31
							Pensions Awarded (Capitalized Values)	Unfilled Claims	Provision for Unfilled Claims						
8	1	\$ 96,891	\$ 2,696,740	\$ 42,006	\$ 2,738,746	\$ 302,501	\$ 118,409	\$ 157,167	\$ 806,344	\$ 1,384,421	\$ 231,259	\$ 1,615,680	\$ 1,219,957	\$ 195,134	\$ 1,024,823
1	1	(2,236,500)	5,522,326	(142,994)	5,962,639	176,100	32,500	3,129	2,980,345	80,228,853	18,228,853	99,457,006	98,238,153	50,940	(524,153)
1	1	(122,485)	523,802	(3,408)	520,394	136,690	52,068	1,240	149,686	335,684	46,881	386,565	(2,541,733)	11,344	(93,610)
51	(10,566,617)	12,150,978	(656,787)	11,494,191	2,953,418	604,376	740,273	5,622,035	9,920,402	1,426,225	11,346,627	(10,419,053)	239,004	(10,658,057)	
	(13,107,765)	17,064,778	(789,027)	16,275,251	3,974,543	939,874	902,309	7,518,211	13,334,937	1,950,285	15,285,222	(12,117,736)	395,962	(12,513,698)	
9	1	(4,103,293)	2,459,396	(239,826)	2,219,570	429,673	83,902	51,889	934,099	1,452,863	196,643	(3,533,229)	(3,344,442)	(3,344,442)	
2	1	(1,675,534)	1,675,534	(46,008)	1,629,526	421,984	92,164	69,462	589,277	1,177,887	220,446	(3,333,333)	(3,112,887)	(3,112,887)	
6	1	(675,534)	1,675,534	(1,062)	1,266,673	10,737	4,194	65,392	80,323	5,631	85,954	(2,874)	(3,120)	(3,120)	
11	(3,810,231)	7,845,571	(86,259)	7,759,465	483,998	138,010	569,003	1,339,580	2,530,819	381,585	2,912,404	(1,036,830)	(1,242,841)	(1,242,841)	
	(11,363,583)	15,945,979	(528,814)	15,417,165	2,230,473	497,471	1,117,146	4,381,842	8,226,932	1,360,569	9,587,501	(5,533,919)	(856,959)	(4,676,960)	
14	1	(2,860,566)	6,583,031	(142,263)	6,440,768	1,732,680	407,858	569,417	3,307,924	6,017,879	888,172	(5,906,051)	(5,075,849)	(5,075,849)	
6	(3,383,542)	3,767,578	(212,143)	3,555,435	876,849	242,767	10,357	2,013,145	3,143,018	428,380	3,571,398	(3,395,505)	(126,058)	(3,273,447)	
Total Classes	(219,871,409)	244,030,766	(13,744,462)	230,286,304	55,795,387	14,633,327	10,913,100	118,191,060	199,532,874	30,218,875	229,751,749	(219,337,354)	28,521,261	(247,858,615)	
10	—	3,671,884	(55,029)	3,616,855	1,297,488	525,936	940,899	—	2,764,323	507,147	3,271,470	345,385	345,385	345,385	
12	—	2,158,281	(22,529)	2,135,752	604,655	207,984	867,753	—	1,680,392	317,696	1,998,088	142,664	142,664	142,664	
13	—	7,998,071	(94,448)	7,903,623	2,952,462	1,064,399	2,278,323	—	6,295,184	1,149,937	7,445,121	458,502	458,502	458,502	
18	—	66,669	(631)	66,038	24,154	25,809	—	—	49,963	9,051	59,014	7,024	7,024	7,024	
19	—	1,792,222	(1,822)	1,790,400	822,323	567,929	11,340	—	1,401,592	388,808	1,790,400	—	—	—	
20	—	21,969	(22)	21,947	8,997	9,588	—	—	18,585	3,362	21,947	—	—	—	
Total Deposit Accounts	—	15,709,096	(174,481)	15,534,615	5,710,079	2,401,645	4,098,315	—	12,210,039	2,371,001	14,581,040	953,575	953,575	953,575	
Total Classes and Deposit Accounts	(219,871,409)	259,739,362	(13,918,943)	245,820,419	61,505,466	17,034,972	15,011,415	118,191,060	211,742,913	32,589,876	244,332,789	(218,383,779)	29,474,836	(247,858,615)	
Special Reserves Section 37(1)(b)	350,291	—	22,875	22,875	(3,257)	—	—	—	(3,257)	—	—	376,423	—	376,423	
Section 37(1)(d)	809,956	504,300	40,982	545,282	20,965	2,040	335,919	—	358,924	996,314	—	—	—	996,314	
Section 37(1)(e)	1,560,764	1,209,500	66,139	1,275,639	287,219	96,652	702,616	—	1,086,487	1,249,916	—	—	—	1,749,916	
Section 37(1)(f)	2,721,011	1,713,800	129,996	1,843,796	304,927	98,692	1,038,535	—	1,442,154	3,122,653	—	—	—	3,122,653	
Silicosis 2	325,422	225,714	28,110	253,824	—	—	8,823	8,823	8,823	2,810	11,633	567,613	1,998	565,615	
3	(4,665,567)	2,396,079	(242,415)	2,153,664	710	62	152,122	167,631	320,525	208,506	528,631	(3,058,552)	747,715	(3,786,267)	
4	(1,637,993)	2,621,793	(214,323)	2,407,470	710	62	152,122	176,454	329,348	211,116	540,464	(2,470,939)	749,713	(3,220,652)	
GRAND TOTAL	(221,488,343)	\$264,074,955	\$14,000,270	\$250,074,685	\$61,811,103	\$17,133,726	\$16,202,072	\$118,367,514	\$254,514,415	\$32,800,992	\$246,315,407	\$217,732,065	\$30,224,549	\$247,956,614	

ADMINISTRATION EXPENSES

The Schedules on the following pages present summaries of the Board's expenses by cost category, for both the Board as a whole and by major operating areas.

During 1979, the Board made certain internal accounting changes in the area of cost allocation. The major change that was made occurred in the area of allocating all area office overhead costs to Compensation Services Division rather than to each

Division represented in the area offices. This change was made as administrative responsibility for the area offices was assigned to Compensation Services effective January 1, 1979.

The 1978 cost information in the attached schedules has been restated to reflect those changes in accounting practice that were in effect in 1979. For this reason the 1978 data, in certain cost categories, will not correspond to that which appears in our 1978 financial statements.

SCHEDULE 2

STATEMENT OF ADMINISTRATION EXPENSES

FOR YEAR ENDED DECEMBER 31, 1979 (with comparative figures) (in \$,000's)

	1979	1978
Salaries and Employees' Benefits	33,212	29,973
Staff Travel	974	848
Supplies and Stationery	942	810
Building and Services	2,518	1,651
Communications	1,483	1,281
Automobile Fleet	213	176
Equipment	550	538
Patients' Meals	385	360
Advertising and Publications	1,151	1,003
Consulting Fees	276	288
Grants and Awards	339	247
Depreciation	1,398	1,565
Employee Relocation	181	160
Miscellaneous	482	513
	44,104	39,413
Less: Miscellaneous Income	761	669
: Gain (loss) on disposal of fixed assets	123	23
Total	43,220	38,721
Less: Extraordinary Gain resulting from sale of Administration Building (Note 4)	3,218	—
Total Expenses	40,002	38,721
Less: Allocated to Medical Aid (Schedule 2(d))	7,201	6,409
Total Administration Expenses (Schedules 2(a) - (c))	32,801	32,312

SCHEDULE 2(a)

STATEMENT OF PREVENTION SERVICES EXPENSES

FOR YEAR ENDED DECEMBER 31, 1979 (with comparative figures) (in \$,000's)

	1979	1978
Salaries and Employees' Benefits	5,900	5,608
Staff Travel	430	367
Supplies and Stationery	116	102
Building and Services	72	8
Communications	60	59
Automobile Fleet	150	131
Equipment	64	59
Advertising and Publications	188	331
Consulting Fees	5	2
Depreciation	163	193
Employee Relocation	32	52
Miscellaneous	86	113
	7,266	7,025
Less: Miscellaneous Income	281	283
Net Expenses Allocated to Sub-Classes	6,985	6,742

SCHEDULE 2(b)

STATEMENT OF COMPENSATION SERVICES EXPENSES
FOR YEAR ENDED DECEMBER 31, 1979 (with comparative figures) (in \$,000's)

	1979	1978
Salaries and Employees' Benefits	10,855	9,522
Staff Travel	261	225
Supplies and Stationery	92	57
Building and Services	535	462
Communications	636	555
Automobile Fleet	28	24
Equipment	86	74
Advertising and Publications	7	12
Depreciation	137	125
Employee Relocation	126	74
Miscellaneous	16	21
	12,779	11,151
Less: Miscellaneous Income	10	7
Net Expenses Allocated to Sub-Classes	12,769	11,144

SCHEDULE 2(c)

STATEMENT OF SUPPORT SERVICES EXPENSES
FOR YEAR ENDED DECEMBER 31, 1979 (with comparative figures) (in \$,000's)

	1979	1978
Salaries and Employees' Benefits	11,531	10,438
Staff Travel	264	240
Supplies and Stationery	420	337
Building and Services	971	513
Communications	718	590
Automobile Fleet	34	19
Equipment	355	342
Advertising and Publications	952	654
Consulting Fees	187	236
Grants and Awards	339	247
Depreciation	511	655
Employee Relocation	22	34
Miscellaneous	361	363
	16,665	14,668
Less: Miscellaneous Income	277	219
: Gain (loss) on disposal of fixed assets	123	23
Total Expenses	16,265	14,426
Less: Extraordinary Gain resulting from sale of Administration Building (Note 4)	3,218	—
Net Expenses allocated to Sub-Classes	13,047	14,426

SCHEDULE 2(d)

STATEMENT OF REHABILITATION CLINIC, RESIDENCE AND HEARING BRANCH EXPENSES
FOR YEAR ENDED DECEMBER 31, 1979 (with comparative figures) (in \$,000's)

	1979	1978
Salaries and Employees' Benefits	4,926	4,405
Staff Travel	19	16
Supplies and Stationery	314	314
Building and Services	940	668
Communications	69	77
Automobile Fleet	1	2
Equipment	45	63
Patients' Meals	385	360
Advertising and Publications	4	6
Consulting Fees	84	50
Depreciation	587	592
Employee Relocation	1	—
Miscellaneous	19	16
	7,394	6,569
Less: Miscellaneous Income	193	160
Net Expenses Allocated to Medical Aid	7,201	6,409

SCHEDULE 3

INVESTMENTS HELD AS AT DECEMBER 31, 1979

	Par Value	Amortized Value
Government of Canada	\$ 11,595,000	\$ 11,477,764
Canadian National Railway	5,000	4,938
British Columbia Electric Co. Ltd.	13,149,000	12,944,368
British Columbia Hydro & Power Authority	316,272,900	314,623,093
British Columbia Toll Highways & Bridges Authority	10,000,000	9,959,168
British Columbia School District Capital Financing Authority	22,003,000	21,891,823
Other British Columbia School Districts	570,000	567,315
British Columbia Regional Hospital Districts	15,000,000	14,964,229
British Columbia Building Corporation	28,000,000	28,000,000
British Columbia Municipal Finance Authority	27,750,000	27,550,270
Pacific Great Eastern Railway	35,443,000	35,063,525
British Columbia Railway	50,000,000	50,000,000
Province of Saskatchewan	2,125,000	2,019,236
Province of Quebec	5,130,000	5,101,997
Quebec Hydro-Electric Power Commission	14,000,000	13,700,377
Province of Newfoundland	1,000,000	1,031,804
Newfoundland & Labrador Power Commission	2,300,000	2,288,575
Newfoundland Municipal Finance Authority	5,000,000	4,976,799
City of Vancouver	500,000	499,923
Greater Vancouver Water District	6,197,000	6,150,391
Greater Vancouver Sewerage & Drainage	5,125,000	5,118,797
Greater Nanaimo Sewerage & Drainage	315,000	312,906
Valleyview Irrigation District	505,000	497,820
Vernon Irrigation District	625,000	617,891
Other Municipalities	1,221,000	1,219,417
	<u>\$573,830,900</u>	<u>\$570,582,426</u>

INDEX TO DETAILS OF REVENUE AND EXPENDITURE

REVENUE

	PAGE
Contributions From Government Enterprises	C 3
Contributions From Other Governments	C 3
General Fund	Section C
Natural Resource Revenue	C 2
Nonbudgetary Revenue	C 3

	PAGE
Other Revenue	C 2
Statement of Consolidated Revenue by Source	A 17
Statement of General Fund Revenues	A 6
Taxation Revenue	C 2

EXPENDITURE

A	
Accelerated Highway Construction Program	D 219
Accelerated Job Experience Program	D 218
Accelerated Recreation Facilities Fund	D 219
Accelerated Reforestation Fund	D 223
Accident Prevention Division	D 177
Achievement Centres for Handicapped	D 134
Accrued Employee Benefits Assumed by Corporation	D 104
Administration and Community Services	D 131
Administration and Support (Attorney General)	D 27
Administration (Economic Development)	D 59
Administration and Support (Finance)	D 94
Administration and Support (Health)	D 119
Adoption Program	D 132
Advance to British Columbia Assessment Authority	D 214
Advance to British Columbia Systems Corporation	D 214
Advance to Crown Land Fund	D 214
Advances re Rural School Taxes	D 63
Advances Under Various Statutes	D 93
Agent General's Office and B.C. House	D 170
Agricultural Credit	D 19
Agricultural and Rural Development	D 19
Agricultural Land Commission Act	D 19
Agricultural Land Reserves	D 92
Agriculture, Ministry of	D 13
British Columbia Crop Insurance Act—Recoverable Crop In-	
surance Premiums	D 13
Building Occupancy Charges	D 13
Computer and Consulting Charges	D 13
Deputy Minister's Office	D 13
Financial Services	D 13
General Administration	D 13
Horned Cattle Purchases Act—Statutory	D 13
Information Services	D 13
Marketing Services	D 13
Milk Board	D 13
Minister's Office	D 13
Production Services	D 13
Specialist and Regulatory Services	D 13
Aid to Developing Countries	D 15
Air Services Branch	D 204
Alcohol and Drug Commission	D 127
Alcoholism Treatment and Rehabilitation Program	D 127
Anti-inflation Measures	D 103
Apiary Branch	D 17
Apprenticeship Training	D 142
Appropriations to Special Purpose Funds	D 217
Arbitration and Special Services	D 145
Archives, Provincial	D 166
Assessment Act Appeal Boards	D 93
Assessment Authority of British Columbia Act	D 100
Assistance for the Retarded Program	D 134
Attorney General, Ministry of	D 25
Administration and Support	D 25
British Columbia Parole Board	D 25
British Columbia Racing Commission	D 25
Building Occupancy Charges	D 25
Computer and Consulting Charges	D 25
Coroners	D 25
Corrections	D 25
Court Services	D 25

Criminal Injuries Compensation Act	D 25
Criminal Justice Division	D 25
Film Classification	D 25
Fire Marshal	D 25
Justice Development Commission	D 25
Land Registry Program	D 25
Law Reform Commission	D 25
Legal Services Commission	D 25
Legal Services to Government	D 25
Minister's Office	D 25
Order in Council Patients' Review Board	D 25
Police Act—Statutory	D 25
Police Services	D 25
Provincial Court Act—Statutory	D 25
Public Trustee	D 25
Superior and County Court	D 25
Auditor General	D 7
Auditor General Act	D 7
Auditor General, Ministry of	D 7
Auditor General	D 7
Building Occupancy Charges	D 7
Auditors' Certification Board	D 52
Auxiliary Communication Services	D 206

B

Bank Charges	D 102
Beautiful British Columbia Magazine	D 187
Boarding-home Program	D 123
Boiler Inspection	D 144
Boards of Review (Worker's Compensation Board)	D 139
British Columbia Assessment Authority—Financial Statements for the Year Ended December 31, 1979	F 2
British Columbia Assessment Authority	C 12, D 100
British Columbia Buildings Corporation—Financial Statements for the Year Ended March 31, 1980	F 7
British Columbia Cellulose Company—Financial Statements for the Year Ended December 31, 1979	F 14
British Columbia Crop Insurance Act—Recoverable Crop Insurance Premiums	D 23
British Columbia Cultural Fund	B 11, D 223
British Columbia Development Corporation—Financial State- ments for the Year Ended March 31, 1980	F 20
British Columbia Development Corporation	D 60
British Columbia Educational Institutions Capital Financing Au- thority	F 25
British Columbia Energy Commission	D 76
British Columbia Ferries—Subsidy	D 205
British Columbia Ferry Corporation—Financial Statements for the Year Ended March 31, 1980	F 33
British Columbia Food Promotion	D 18
British Columbia Harbours Board—Financial Statements for the Year Ended March 31, 1980	F 48
British Columbia Health Care Research Foundation—Financial Statements for the Period Ended March 31, 1980	F 53
British Columbia House, London, England	D 170
British Columbia Housing Management Commission—Financial Statements for the Year Ended December 31, 1979	F 57
British Columbia Hydro and Power Authority—Financial State- ments for the Year Ended March 31, 1980	F 65

	PAGE
British Columbia Hydro and Power Authority Pension Fund Regulations	D 179
British Columbia Liquor Distribution Branch—Financial Statements for Year Ended March 31, 1980	F 84
British Columbia Lottery Branch	D 173
British Columbia Parole Board	D 37
British Columbia Petroleum Corporation—Financial Statements for the Year Ended March 31, 1980	F 91
British Columbia Police Commission	D 30
British Columbia Power Commission Superannuation Fund Regulation	D 179
British Columbia Racing Commission	D 40
British Columbia Railway Company—Financial Statements for the Year Ended December 31, 1979	F 97
British Columbia Railway Company	C 12, D 220
British Columbia Railway Company Pensions Fund Rules and Regulations	D 179
British Columbia Regional Hospital Districts Financing Authority—Financial Statements for the Year Ended March 31, 1980	F 108
British Columbia Research Council	D 60
British Columbia Resources Investment Corporation—Free Share Distribution	D 93
British Columbia School Districts Capital Financing Authority—Financial Statements for the Year Ended March 31, 1980	F 116
British Columbia Steamship Company (1975) Ltd.—Financial Statements for the Year Ended December 31, 1979	F 129
British Columbia Systems Corporation—Financial Statements for the Year Ended March 31, 1980	F 138
British Columbia Systems Corporation	C 12, D 214
British Columbia Youth Development Centre	D 123
Brokers, Insurance and Real Estate	D 49
Budgetary Expenditure by Ministerial Appropriations (Votes)	Section D
Building Occupancy Charges	See Each Ministry
Building Standards and Research Branch	D 144
Burnaby Psychiatric Services	D 123
Burns Lake Native Development Corporation	D 62
Business and Industrial Development	D 59

C

California and London Offices	D 187
Canada-B.C. Natural Gas Revenue Sharing Agreement	D 214
Canada Pension Plan (Government Matching Contributions)	D 180
Canada West	D 60
Centennial Cultural Fund Act	D 224
Central Microfilm Bureau	D 167
Central Ministry Services	D 157
Central Registry	D 49
Chamber of Mines and Mines Safety Association	D 80
Chief Electoral Officer	D 175
Child Day Care Program	D 132
Cigarette and Tobacco Tax Act	D 98
Clerk of the House	D 4
Coal Act	D 77
Coal Mines Regulation Act	D 78
Coal Resource Evaluation	D 82
Collective Bargaining and Labour Standards Program	D 139
College Pension Act	D 179
Coloured Gasoline Tax Act	D 98
Commercial Transport Act	D 200
Communications System Development and Regulation Branch	D 207
Community Based Programs (Attorney General)	D 31
Community Care Licensing Boards	D 122
Community Grants Program	D 134
Community Human Resource and Health Centres	D 134
Community Physiotherapy Program	D 122
Community Projects	D 134
Community Services, Human Resources	D 131
Companies	D 49
Compensation Advisory Services	D 143
Computer and Consulting Services	See Each Ministry
Community Projects	D 134
Consumer Advancement Fund	B 11, D 223

Consumer Affairs	D 48
Consumer Credit and Debtor Assistance	D 48
Consumer and Corporate Affairs, Ministry of	D 45
Auditor's Certification Board	D 45
Building Occupancy Charges	D 45
Computer and Consulting Charges	D 45
Consumer Affairs	D 45
Corporate Affairs	D 45
Corporate and Financial Services Commission	D 45
Executive and Administration	D 45
Liquor Control and Licensing Branch	D 45
Minister's Office	D 45
Rentalsman	D 45
Consumer Education and Information Branch	D 48
Consumer Protection Act	D 48
Consumer Taxation Branch	D 98
Co-op Overseas Market Development Program	D 60
Co-ordinated Law Enforcement Unit	D 30
Copper Smelting and Refining Incentive Act	D 79
Coroners	D 36
Corporate Affairs	D 49
Corporate and Financial Services Commission	D 51
Corporation Tax Capital Tax Act	D 98
Corrections	D 31
Court of Revision	D 99
Court Services	D 28
Credit Unions, Co-operatives and Trust Companies	D 49
Creston Valley Wildlife Management	D 91
Criminal Injuries Compensation Act	D 38
Criminal Justice Division	D 29
Crop Insurance	D 19
Crop Insurance Accounts	B 11, D 223
Crop Insurance Stabilization Fund	B 11, D 223
Crown Corporations and Other Government Agencies, Financial Statements	Section F
Crown Corporations Reporting Committee	D 3
Crown Land Fund (B.C. First Mortgage Fund)	D 214
Crown Proceedings Act—Statutory	D 93
Crystal Gardens Restoration	D 56
Cultural Fund, British Columbia	B 11, D 224
Cultural Services Branch	D 166

D

Dairy Branch	D 21
Dairy Producers' Protection Fund	B 11, D 223
Data Communication Services	D 206
Data Processing Branch	D 96
Death Benefits—re: Pensioners	D 180
Delta Police Investigation	D 25
Dental Health Services	D 121
Deputy Minister's Office (Agriculture)	D 15
Deregulation, Ministry of	D 53
Provincial Capital Commission	D 53
Provincial Capital Commission Act—Crystal Garden Restoration	D 53
Details of Budgetary Expenditure by Votes	Section D 218
Details of Payments for the Fiscal Year Ended March 31, 1980	Volume 2
Direct Care Community Services	D 122
Direct Grants to School Districts	D 66
Discovery Foundation	D 215
District of Mission Industrial Park	D 60
Domestic Animal Protection Fund	B 11, D 223
Drivers Licence Division	D 201
Drug, Alcohol, and Cigarette Education, Prevention, and Rehabilitation Fund	B 11, D 223

E

Economic Development, Ministry of	D 57
Administration	D 57
Building Occupancy Charges	D 57
Computer and Consulting Charges	D 57
Federal-Provincial Shared-cost Programs	D 57
Grants	D 57
Minister's Office	D 57

	D 63
Education, Science and Technology, Ministry of	D 63
Advances re Rural School Taxes—Net	D 63
Building Occupancy Charges	D 63
Computer and Consulting Charges	D 63
Independent Schools	D 63
Metric Conversion	D 63
Minister's Office	D 63
Ministry Services	D 63
Post-secondary Education—Colleges and Provincial Institutes	D 63
Post-secondary Education—Universities	D 63
Public Schools Education	D 63
Science and Technology	D 63
Student Aid Programs	D 63
Teachers' Pension Fund	D 63
Education of Communicatively Impaired	D 66
Elections Act, Provincial	D 175
Electoral Officer, Chief	D 175
Electrical Inspection	D 144
Elevating Devices	D 143
Emergency Health Services Commission	D 125
Employee Benefits	D 181
Employment Opportunity Programs	D 142
Energy Conservation and New Technology	D 77
Energy, Mines and Petroleum Resources, Ministry of	D 73
British Columbia Energy Commission	D 73
Building Occupancy Charges	D 73
Computer and Consulting Charges	D 73
Energy Resource Evaluation Program	D 82
General Administration	D 73
Grants and Subsidies Program	D 73
Mineral Data Program	D 73
Mineral Employment Program	D 73
Mineral Research Program	D 73
Mineral Resources Branch	D 73
Mineral Road Program	D 73
Minister's Office	D 73
Petroleum Resources Branch	D 73
Prospectors' Assistance Program	D 73
Energy Resource Evaluation Program	D 82
Enforcement, Consumer and Corporate Affairs	D 48
Engineering Branch, Agriculture	D 21
Engineering Branch, Transportation, Communication and Highways	D 199
Engineering Division (Petroleum)	D 78
Entomology/Plant Pathology Branch	D 21
Environment and Land Use Committee Secretariat	D 87
Environment, Ministry of	D 83
Agricultural Land Commission Act	D 83
Building Occupational Charges	D 83
Computer and Consulting Charges	D 83
Creston Valley Wildlife Management	D 83
Environment and Land Use Committee Secretariat	D 83
Flood Relief Act	D 83
General Administration	D 83
Minister's Office	D 83
Pollution Control Act	D 83
Provincial Agricultural Land Commission	D 83
Provincial Emergency Programme	D 83
Resource and Environment Management	D 83
Salmonid Enhancement Program	D 83
Environmental Health Engineering	D 86
Environmental Laboratory	D 86
Epidemiology	D 121
Essential Services Advisory Agency	D 147
Executive and Administration (Consumer and Corporate Affairs)	D 47
Essential Services Disputes Act	D 139
Extension Branch	D 17
Esquimalt Police Study	D 25
Executive Council	D 11
Executive Council Administration	D 12
Premier's Office	D 12

F

Family Court	D	28
Farm Economics Branch	D	17
Farm Income Assurance	D	19

Farm Income Assurance Fund	B 11, D 223
Farm Labour Branch	D 21
Farm Products Finance	D 19
Farm Products Industry Improvement Act	D 228
Farm Products Industry Improvement Fund	B 11, D 223
Federal-Provincial Shared-cost Programs	D 57
Ferries, British Columbia—Subsidy	D 205
Field Crops Branch	D 17
Field Operations Program	D 11
Film and Photographic Branch	D 187
Film Classification	D 40
Finance, Ministry of	D 93
Administrative and Support Services	D 93
Advances Under Various Statutes	D 93
Assessment Act Appeal Boards	D 93
British Columbia Resources Investment Corporation—Free Share Distribution	D 93
Building Occupancy Charges	D 93
Computer and Consulting Services	D 93
Crown Proceedings Act	D 93
Government Agencies	D 93
Grants, Contributions, and Subsidies	D 93
Incidentals	D 93
Interest on Deposits	D 93
Interest on Public Debt	D 93
Minister's Office	D 93
Office of the Comptroller General	D 93
Purchasing Commission	D 93
Salary Contingencies (All Ministries)	D 93
Systems Act—Accrued Employee Benefits	D 93
Taxation Administration	D 93
Treasury Board	D 93
Financial Control Act	D 95
Financial Services (Agriculture)	D 19
Financial Statements of Crown Corporations and Other Govern- ment Agencies	Section F
Financial Statements of the Province of British Columbia	D 39
Fire Marshal	D 39
Fire Suppression	D 109
First Citizens' Fund	B 11, D 223
Fish Production Evaluation and Support	D 90
Fish and Wildlife	D 86
Fixed Capital (Perpetual) Funds	D 223
Forensic Psychiatric Services Commission	D 126
Forest Act	D 113
Forest Development Roads Maintenance	D 110
Forests, Ministry of	D 105
Building Occupancy Charges	Section A
Computer and Consulting Charges	D 105
Forestry	D 105
Field Operations Program	D 105
Implementation of New Legislation	D 105
Intensified Forestry Program	D 105
Minister's Office	D 105
Ministry Administration	D 105
Reservoir Clearing	D 105
Support Services Program	D 105
Timber and Range Management Program	D 105
Forest Relief Act	D 91
Forestry	D 109
Forestry Act	D 113
Fort Nelson Extension Upgrading Program	D 220
Foster Homes and Specialized Children's Resources	D 132
Fuel Oil Tax Act	D 99

G

GAIN for Seniors and Handicapped	D 135
GAIN Program	D 135
Gas Inspection	D 144
Gasoline Marketing Supervision	D 77
Gasoline Tax Act	D 98
General Fund	Section C
General and Research, Grants and Expense, Agriculture	D 15
Geological Division	D 77
Gift Tax Act	D 98
Glendale Hospital	D 136

	PAGE
Legal Services (Consumer and Corporate Affairs)	D 47
Legal Services Society	D 32
Legal Services Society—Financial Statements for the Year Ended March 31, 1980	F 172
Legal Services Society Act	D 32
Legal Services to Government	D 33
Legal Surveys	D 152
Legislation, Ministry of	D 3
Legislation	D 3
Crown Corporation Reporting Committee	D 3
Legislative Assembly Allowances and Superannuation Act—Minister's Salary (Intergovernmental Relations)	D 210
Legislative Assembly Allowances and Superannuation Act—Minister's Salary (Universities, Science and Com- munications)	D 212
Legislative Dining Room	D 4
Legislative Tour Guides	D 178
Library, Legislative	D 171
Library Services Branch	D 166
Liquor Control and Licensing Branch	D 51
Livestock Branch	D 17
Livestock Improvement	D 23
Local Airport Assistance Program	C 11, D 205
Local Services Act	D 102
Local Services to Provincial Property	D 160
Logging Tax Act	D 98
London and California Offices	D 183
Long-term Care Program	D 122
Long-term Disability Plan	D 181
Lotteries Act	D 173
Lottery Branch, British Columbia	D 173
Lottery Fund	B 11, D 223
Lower Mainland Stadium Fund	B 11, D 223

M

Main Financial Statements of the Province	Section A
Management Support Services (Attorney General)	D 31
Marine Resources	D 86
Marketing Information	D 18
Marketing Services, Agriculture	D 18
Mechanical Services	D 154
Mediation and Arbitration Board	D 78
Mediation Services	D 145
Medical Expenses, London, England, and California	D 183
Medical Services Commission	D 135
Medical Services Plan	D 181
Medical Services Plan of British Columbia—Financial State- ments for the Year Ended March 31, 1980	F 178
Members' Indemnity	Volume 2
Members of Legislative Assembly	D 4
Members of the Legislative Assembly Superannuation Act	D 179, D 180
Mental Health Services	D 123
Metric Conversion	D 63
Metropolitan Small Business Assistance Program	D 217
Microfilm Bureau, Central	D 167
Milk Board	D 22
Milk Industry Act	D 22
Mineral Data Program	D 81
Mineral Employment Program	D 81
Mineral Research Program	D 80
Mineral Resources Branch	D 77
Mineral Revenue Division	D 75
Mineral Road Program	D 79
Mines Regulation Act	D 77
Mining Tax Act	D 98
Ministerial Administration Support Services	D 151
Ministry of Forests Act	D 113
Ministry of Lands, Parks and Housing Act	D 227
Miscellaneous Statutory Items	D 180
Mobile Home Registry	D 151
Motor Carrier Branch	D 202
Motor Carrier Commission	D 203
Motive-fuel Use Tax Act	D 98
Motor Vehicle Branch	D 201

	PAGE
Motor Vehicle Division	D 201
Motor Vehicle Inspection	D 201
Motor Vehicle Transport Act	D 221
Municipal Act	D 102
Municipal Affairs, Ministry of	D 157
Building Occupancy Charges	D 157
Central Ministry Services	D 157
Computer and Consulting Charges	D 157
General Administration	D 160
Grants, Contributions, and Subsidies	D 157
Minister's Office	D 157
Revenue Sharing Fund	D 157
Transit Services	D 157
Municipal Finance Authority of British Columbia Act	D 102
Municipal Governments Home-owner Grants	D 160
Municipal Superannuation Act	D 179
Municipalities Aid Act	D 160
Museums, Provincial	D 166
Museums, Resource	D 166

N

National and Interprovincial Activities	D 65
Natural Gas Producers, Payments re Income Tax	D 100
Nonbudgetary Expenditure	D 213
North East Coal Development Project	D 203

O

Occupational Environment Program	D 143
Occupational Environment and Compensation Advisory Services	D 139
Ocean Falls Corporation—Financial Statements for the Year Ended December 31, 1979	F 182
Official Committee—Interest on Deposits	D 101
Official Guardian Act	D 101
Official Guardian—Interest on Deposits	D 101
Office of the Comptroller General	D 95
Office of Intergovernmental Relations	D 209
Official Opposition (NDP)	D 4
Ombudsman	D 9
Open Facilities (Attorney General)	D 31
Operating Grants, Education	D 67
Operating Grants to Universities	D 67
Operations Branch, Consumer and Corporate Affairs	D 48
Order in Council Patients' Review Board	D 41
Outdoor Recreation	D 153

P

Pacific Coach Lines Limited	F 189
Pari Mutuel Betting Tax Act	D 98
Parks and Outdoor Recreation	D 153
Parliament Buildings Restoration	D 182
Parole Board, British Columbia	D 37
Patients Estate Act	D 101
Payments (Provincial) for the Fiscal Year Ended March 31, 1980	Volume 2
Personnel	D 154
Personnel Services	D 65
Pesticide Control	D 86
Petroleum and Natural Gas Act	D 78
Petroleum Resources Branch	D 78
Pharmacare Division	D 131
Pharmacare Program	D 133
Physical Fitness and Amateur Sports Fund	B 11, D 223
Placer Mining Act	D 77
Pipelines Act	D 199
Planning and Development (Environment)	D 86
Planning Services (Municipal Affairs)	D 159
Police Act	D 25
Police Services	D 30
Policy Planning (Attorney General)	D 27
Policy Planning and Research	D 59
Pollution Control Act	D 83

	PAGE		PAGE
Postal Branch	D 171	Public Service Superannuation Act	D 179
Post-secondary Education—Colleges and Provincial Institutes	D 63	Public Service Superannuation and Retirement Benefits	D 180
Post-secondary Education—Universities	D 63	Public Trustee	D 38
Poultry Branch	D 17	Purchase of Shares	D 217
Power and Telephone Line Beautification Grant	D 100	Purchasing Commission	D 93
Power Subsidy	D 100		
Premier's Office	D 11	Q	
Pre-retirement Leave	D 181	Queen Elizabeth II British Columbia Scholarship Act	D 182
Preventive and Special Community Services	D 120	Queen's Printer	D 172
Probate Fees Act	D 98		
Probation and Family Services (Attorney General)	D 31	R	
Production Services, Agriculture	D 17	Radio Services	D 206
Property Management Branch	D 19	Railway Act	D 199
Prospectors' Assistance Program	D 80	Range Act	D 113
Provincial Agricultural Land Commission	D 88	Range Management	D 110
Provincial Archives	D 166	Real Property Tax Deferment Act	D 100
Provincial Capital Commission	D 53	Real Property Taxation Branch	D 98
Provincial Capital Commission Act	D 53	Reclamation Research	D 80
Provincial Court	D 28	Recreation, Sports, and Fitness Branch	D 166
Provincial Court Act	D 25	Recruitment and Selection Division	D 177
Provincial Elections Act	D 175	Reduction of Provincial Debt	D 220
Provincial Emergency Programme	D 89	Reforestation	D 109
Provincial Home Acquisition Fund	B 11, D 223	Refugee Settlement Program of British Columbia Act	D 117
Provincial Marketing Board	D 18	Regional Hospital Districts Act	D 102
Provincial Museum Act	D 166	Regional Park Act	D 153
Provincial Museum and Resource Museums	D 166	Registrar of Voters	D 175
Provincial Native Indian Programs	D 144	Rehabilitation Resources Program	D 132
Provincial Rapid Transit Subsidy Act	D 161	Rentalsman	D 50
Provincial Rental Housing Corporation—Financial Statements for the Year Ended December 31, 1979	F 203	Renters' Tax Credit	D 137
Provincial Secretary and Government Services, Ministry of	D 163	Research and Development	D 65
Agent General's Office and British Columbia House, London, England	D 163	Research (Forests)	D 109
British Columbia Lottery Branch	D 163	Reservoir Clearing	D 112
Building Occupancy Charges	D 163	Residential Care	D 134
Central Microfilm Bureau	D 163	Residential Tenancy Act	D 50
Computer and Consulting Charges	D 163	Resource Analysis	D 86
General Administration	D 163	Resource and Environment Management	D 86
Government Employees Relations Bureau	D 163	Resource Management Program	D 87
Government House	D 163	Resource Planning	D 87
Grants, Special Services, and Events	D 163	Retirement Fund. See Public Service Superannuation Act.	
Heritage, Cultural Preservation, Sports, and Fitness Programs	D 163	Retiring Allowance	D 181
Indian Advisory Act	D 163	Revenue Act	D 112
Legislative Library	D 163	Revenue Sharing Fund	B 11, D 223, D 157
Minister's Office	D 163	Revenue Surplus of 1977/78 Appropriations Act, 1979	A 7, C 12, D 217
Parliament Buildings Restoration	D 163	Roads and Bridge Maintenance and Repairs	D 194
Postal Branch	D 163	Royal Canadian Mounted Police Contract	D 30
Provincial Elections Act	D 163		
Provincial Home-owner Grant Act	D 163	S	
Public Health Nursing	D 121	Safety Engineering Division	D 139
Public Information and Publications	D 163	Salaries and Benefits—Sundry Employees	D 178
Public Inquiries Act	D 163	Salaries, Wages, and Travelling Expenses by Ministries	Volume 2
Public Service Act	D 163	Salary Contingencies	D 93
Public Service Commission Administration	D 163	Salmon Arm Gasoline Spill	D 92
Public Service Adjudication Board	D 163	Salmonid Enhancement Program	D 90
Public Schools Act	D 71	Scaling	D 110
Queen Elizabeth II British Columbia Centennial Scholarship Act	D 163	Schedule of Members' Indemnities	Volume 2
Queen's Printer	D 163	Schedule of Payments to Municipalities, School Districts, Hospi- tals, Individuals, Firms, and Corporations, Including Grants	Volume 2
Salaries and Benefits—Sundry Employees	D 163	Schedules of General Fund Revenue and Expenditure	Section C
Superannuation Branch Administration	D 163	Schedules to Statement of Assets and Liabilities	Section B
Employee Benefits	D 163	School Districts, Grants to	D 66
Members of the Legislative Assembly Superannuation Act	D 163	School Taxes, Advances re Rural	D 66
Public Service Superannuation and Retirement Benefits	D 163	Science and Technology	D 63
Unemployment Insurance and Workers' Compensation	D 163	Science Council of British Columbia—Financial Statements for the Year Ended March 31, 1980	F 211
Provincial Transit Subsidies	D 161	Secure Custodial Facilities	D 31
Public Health Nursing	D 121	Securities Act	D 51
Public Information and Publications	D 168	Securities Deposited with the Government	Section E
Public Inquiries Act	D 174	Seniors' Counselling Service Program	D 134
Public Libraries Act	D 102	Seniors' Day Centres Program	D 134
Public Schools Education	D 63	Separation Allowance for Provincial Judge	D 43
Public Service Act	D 183		
Public Service Adjudication Board	D 178		
Public Service Commission Administration	D 177		
Public Service Extended Health and Dental Plan	D 181		
Public Service Group Insurance Act	D 181		

	PAGE
Services for Families and Children	D 129
Sewerage Facilities Assistance Act	D 160
Shelter Aid for Elderly Renters and Renters' Tax Credit	D 137
Small Business Development	D 188
Social Services Tax Act	D 98
Soils Branch	D 21
Speaker's Office	D 4
Special Funds Appropriation Act	D 225
Special Health Services	D 121
Special Programs for the Retarded	D 136
Special Purpose Appropriations Act, 1979	D 217
Special Purpose Funds	D 221
Special Purpose Funds	D 225
Special Warrants (indexed on page G 8)	
Specialist and Regulatory Services, Agriculture	D 21
Stabilization of Health and Hospital Costs	D 221
Staff Training	D 113
Statement of Consolidated Expenditure by Major Functions	A 18
Student Aid Program	D 63
Study of Policing Costs in R.C.M.P. Policed Areas	D 25
Succession Duty Tax	D 98
Suitors' Fund, Interest on	D 101
Summary of Consolidated Expenditure by Objective of Expenditure	A 20
Summary of Expenditure by Vote	C 4
Summary of Fund Balances at March 31, 1980	D 223
Superannuation, see Public Service Superannuation Act and Members of the Legislative Assembly Superannuation Act.	
Superannuation Branch Administration	D 179
Superior and County Court	D 34
Support Services (Attorney General)	D 27
Support Services Program	D 119
Supreme Court Act	D 101
Surrey Farm Products Investments Ltd. (formerly Panco Poultry Ltd.)	F 216
Surveys and Mapping	D 86
Systems Act—Accrued Employee Benefits	D 93

T

T.S. Holdings Ltd.—Financial Statements for the Year Ended March 31, 1980	F 221
Taxation Administration	D 93
Taxes, Advances re Rural School	D 66
Teachers' Pensions Act	D 63
Teachers' Pension Fund	D 70
Telecommunications Services Branch	D 206
Telecommunications Utilities Act	D 207
Telephone Services	D 206
Temporary Assistance	D 102
Timber and Range Management Program	D 110
Titles Division	D 77
Tourism and Small Business Development, Ministry of	D 185
Building Occupancy Charges	D 185
Computer and Consulting Charges	D 185
General Administration	D 185
Minister's Office	D 185
Public Service Act	D 185
Small Business Development	D 185
Tourism	D 185
Trade Practices Act	D 48
Trade Schools Administration	D 142
Tranquille Lodge	D 134
Transit Management Services	D 161
Transit Services	D 161
Transportation, Communications and Highways, Ministry of	
Air Services Branch	D 191
British Columbia Ferries—Subsidy	D 191
Building Occupancy Charges	D 191

Communications System Development and Regulations Branch	D 191
Computer and Consulting Charges	D 191
Engineering Branch	D 191
General Administration	D 191
Government-owned Residences Maintenance	D 191
Highway Construction—Capital	D 191
Highway Maintenance	D 191
Hydro Development—Highways	D 191
Local Airport Assistance Program	D 191
Minister's Office	D 191
Motor Carrier Branch	D 191
Motor Carrier Commission	D 191
Motor Vehicle Branch	D 191
Telecommunications Services Branch	D 191
Transportation Policy Analysis Branch	D 191
Weigh Scale Branch	D 191
Transportation Policy Analysis	D 203
Treasury Board	D 93

U

Unclaimed Money Deposits Act	D 102
Underground Storage Act	D 78
Unemployment Insurance, Workers' Compensation	D 174
Universities Council	D 67
Universities Council—Financial Statements for the Year Ended March 31, 1980	F 229
Universities, Grants to	D 67
University Endowment Lands Administration Act	B 11, D 223, D 152
University Endowment Lands Golf Course	D 152
University Medical Expansion Project	D 67
Universities, Science and Communications	D 211
Legislative Assembly Allowance and Superannuation Act—Minister's Salary	D 212
Urban Transit Authority	D 161
Urban Transit Authority—Financial Statements for the Year Ended March 31, 1980	F 234

V

Valuation	D 110
Vancouver Provincial Court	D 28
Vancouver Supreme Court and County Court	D 28
Vancouver Trade and Convention Centre Fund	D 223
Veterinary Medicine Branch	D 21
Victoria Trade and Convention Centre Fund	D 223
Voters, Registrar of	D 175

W

Warehousing Operation	D 97
Waste Management	D 86
Water Act	D 98
Water Management	D 86
Weigh-scale Branch	D 200
West Kootenay Schools Collective Bargaining Assistance Act	D 139
Woodlands School	D 136
Work Activity Program	D 134
Workers' Compensation Board	D 147
Workers' Compensation Board—Financial Statements for the Year Ended December 31, 1979	F 242
Workers' Compensation Board Superannuation Fund Plan	D 179

Y

Youth Crew	D 153
Youth Development Branch	D 21

SPECIAL WARRANTS

FOR THE YEAR ENDED MARCH 31, 1980

No.		PAGE
1	Supplementing Vote 67—Post-secondary Education	C 6, D 68
2	Supplementing Vote 164—Land Management	C 9, D 152
3	Crown Land Development Program	C 9, D 155
4	Supplementing Vote 90—Grants to Kimberley, Invermere, Kaslo	C 7, D 85
5	Co-operative Education Projects	C 6, D 72
6	Co-operative Education Projects	C 6, D 72
7	Supplementing Vote 102—Comptroller General	C 7, D 95
8	Supplementing Vote 91—Eurasian Water Milfoil Control Program	C 7, D 86
9	Supplementing Vote 109—Grants-Subsidies	C 7, D 100
10	Supplementing Vote 81—Mineral Road Program	C 6, D 79
11	Supplementing Vote 77—B.C. Energy Commission	C 6, D 76
12	Supplementing Vote 178—General Administration	C 10, D 165
13	Supplementing Vote 46—Rentalsman	C 6, D 50
14	Grant—Mission Development Corporation	C 6, D 65
15	Supplementing Vote 121—Timber/Range Management Program	C 8, D 110
16	Supplementing Vote 225—B.C. Ferries Subsidy	C 11, D 205
17	Establishment and Administration of Ministry	C 11, D 210
18	Supplementing Vote 72—Independent Schools	C 5, D 71
19	Supplementing Vote 121—Timber/Range Management Program	C 8, D 110
20	Supplementing Vote 124—Implementation of New Legislation	
21	Supplementing Vote 214—Highway Construction	C 11, D 196
22	Supplementing Vote 185—Agent-General's Office and British Columbia House	C 10, D 170
23	Supplementing Vote 214—Highway Construction	C 11, D 196
24	Canada-B.C. Natural Gas Revenue Sharing Agreement	C 12, D 214
25	Burns Lake Native Development Corporation	C 6, D 62
26	Supplementing Vote 214—Highway Construction	C 11, D 196
27	Supplementing Vote 20—Administration and Support	C 4, D 27
27	Supplementing Vote 21—Court Services	C 4, D 28
27	Supplementing Vote 22—Criminal Justice Division	C 4, D 29
27	Supplementing Vote 23—Police Services	C 4, D 30
27	Supplementing Vote 27—Legal Services to Government	C 5, D 33
27	Supplementing Vote 28—Superior and County Court	C 5, D 34
27	Supplementing Vote 29—Provincial Court	C 5, D 35
27	Supplementing Vote 30—Coroners	C 5, D 36
27	Supplementing Vote 31—British Columbia Parole Board	C 5, D 37
27	Supplementing Vote 33— <i>Criminal Injuries Compensation Act</i>	C 5, D 38
27	Supplementing Vote 34—Public Trustee	C 5, D 38
27	Supplementing Vote 35—Fire Marshal	C 5, D 39
27	Supplementing Vote 36—British Columbia Racing Commission	C 5, D 40
28	Subsidy—British Columbia Railway—Fort Nelson Extension	C 12, D 214
29	Supplementing Vote 133—Hospital Programs	C 8, D 124
30	Supplementing Vote 223—Air Services Branch	C 11, D 204
31	Supplementing Vote 64—Public Schools Education	C 6, D 66
32	Supplementing Vote 81—Mineral Road Program	C 6, D 79
33	Supplementing Vote 90—General Administration	C 7, D 85
33	Supplementing Vote 91—Resource and Environment Management	C 7, D 86
33	Supplementing Vote 95—Salmonid Enhancement Program	C 7, D 90
34	Supplementing Vote 106— <i>Assessment Act</i> Appeals Board	C 7, D 99
35	Supplementing Vote 107—Government Agencies	C 7, D 99
36	Supplementing Vote 112—Incidentals	C 7, D 102
37	Supplementing Vote 114—Salary Contingencies (all ministries)	C 7, D 103
38	Supplementing Vote 131—Direct Care Community Services	C 7, D 122
39	Supplementing Vote 214—Highway Construction Capital	C 11, D 196
40	Supplementing Vote 184—Government House	C 10, D 169
41	Establishment of Ministry	C 11, D 212
42	Grant—Discovery Foundation Multi-tenant Facility	C 12, D 214
43	Supplementing Vote 169—Minister's Office	C 9, D 158
44	Supplementing Vote 223—Air Services Branch	C 11, D 204
45	Supplementing Vote 76—General Administration	C 6, D 75
46	Supplementing Vote 91—Resource and Environment Management	C 7, D 86
47	Supplementing Vote 165—Parks and Outdoor Recreation	C 9, D 153
48	Subsidy—B.C. Railway—Fort Nelson Extension	C 12, D 214
49	Supplementing Vote 77—B.C. Energy Commission	C 6, D 76
50	Supplementing Vote 75—Minister's Office	C 6, D 74
51	Supplementing Vote 57—Administration	C 6, D 59
52	Supplementing Vote 131—Direct Care Community Services	C 8, D 122
53	Supplementing Vote 213—Highway Maintenance	C 11, D 194
54	Supplementing Vote 59—Federal/Provincial Shared-cost Programs	C 5, D 60
55	Supplementing Vote 143—Health Services	C 8, D 133
56	Supplementing Vote 103—Computer and Consulting Services	C 7, D 96
57	Supplementing Vote 139—Computer and Consulting Charges	C 8, D 128
58	Supplementing Vote 204—Computer and Consulting Charges	C 10, D 183
59	Supplementing Vote 117—Minister's Office	C 8, D 106

No.		PAGE
60	Supplementing Vote 128—Minister's Office	C 8, D 118
61	Supplementing Vote 135—Emergency Health Services Commission	C 8, D 125
62	Supplementing Vote 129—Administration and Support Services	C 8, D 119
63	Supplementing Vote 68—Student Aid Program	C 6, D 69
64	Supplementing Vote 181—Grants, Special Services and Events	C 10, D 167
65	Supplementing Vote 187—Postal Branch	C 10, D 171
66	Supplementing Vote 157—Labour	C 9, D 146
67	Supplementing Vote 219—Transportation and Highways	C 11, D 201

Queen's Printer for British Columbia ©
Victoria, 1980

GOV DOC CA2 BC FC P721 1980-V-1
BRITISH COLUMBIA
PUBLIC ACCOUNTS OF BRITISH
COLUMBIA FOR THE FISCAL YEAR
SERIAL M2 40175486 GOV PUB



* 000039619317 *

DATE DUE SLIP

[illegible]

B31800